



AURO INDUSTRIES LIMITED

740 A, Block 'P', New Alipore, Kolkata 700 053, INDIA, Ph. No. (033) 2400 6300/01/02
E-mail : auro ltd@auro ltd.com, Website : www.auro ltd.com, CIN - U24299WB1995PLC074068

BOARD'S REPORT

**TO,
THE MEMBERS**

We are delighted to present on behalf of Board of Directors, the Annual Report along with Audited Financial Statement for the financial year ended March 31, 2026.

1. FINANCIAL HIGHLIGHTS

Particulars	For the year ended 31st March 2026 (Rs. In Lakhs)	For the year ended 31st March 2025 (Rs. In Lakhs)
Revenue from Operations	10487.92	10,632.51
Other Income	55.06	51.02
Total Revenue	10,542.98	10,683.53
Profit before Tax	21.07	46.96
Tax Expenses	5.30	11.89
Profit after tax for the year	15.77	35.07
Surplus as per last financial year	352.91	318.02
Profit available for appropriation	364.99	352.91
Securities Premium Account	139	139
Appropriations:	-	-
Tax Adjustments for earlier years	3.69	0.18
Net Surplus	503.99	491.91

2. RESULTS OF OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS

During the financial year under review, Company reported Revenue from Operations of Rs. 10,487.92 Lakh in the Financial Year 2025-26 compare to Rs. 10,632.51 Lakh in Financial Year 2024-25. Similarly, Company reported Profit after tax to Rs. 15.77 Lakh in current Financial Year as compared to Rs. 35.07 Lakh in the last financial year.

Revenue or Income and costs or Expenditure are generally accounted for on accrual basis. Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales does not include GST.

3. DIVIDEND

Your Directors do not recommend any dividend on Equity Shares for the financial year ended 31st March, 2026.





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4. TRANSFER TO RESERVES

During the financial year under review, no amount was transferred to the General reserves.

5. ISSUE OF SHARES

The paid-up Equity Share Capital as at 31st March, 2026 stood at Rs. 92,31,000 i.e. 9,23,100 equity shares of Rs. 10/- each. The Company has not issued shares with differential voting rights, nor has granted any stock options or sweat equity.

6. SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNALS

There are no significant and material orders passed by the regulators or courts or tribunals that would impact the going concern status of the Company or its future operations.

7. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND THE DATE OF THE REPORT

There have been no material changes and commitments affecting the financial position between the end of the financial year and the date of the report.

8. CHANGE IN THE NATURE OF BUSINESS

There has been no change in the Business of the Company during the financial year ended March 31, 2026.

9. EXTRACT OF ANNUAL RETURN

The Annual Return as required under Section 92 and Section 134 of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is posted on Company's website at <https://auroltd.com/>.

10. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

The Company has neither given any loan, guarantee or security nor made any investment under the provisions of section 185 and 186 of the Act.

11. RELATED PARTY TRANSACTIONS

During the financial year ended March 31, 2026, all transactions with the Related Parties as defined under section 188 of the Act read with rules framed there-under were in the 'ordinary course of business' and 'at arm's length' basis.

During the year under review, the Company did not enter into any Related Party Transactions which require prior approval of the Members. Form AOC-2 is annexed herewith as "Annexure-A".

12. DEPOSITS





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During the financial year under review, the Company has neither invited nor accepted or renewed any deposit from public, shareholders or employees and no amount of principal or interest on deposits from public is outstanding as at the Balance Sheet date in terms of provisions of section 73 to 76 of the Act read with the Companies (Acceptance of Deposits) Rules, 2014.

13. DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year under review, following person were Directors of the Company:

- Mr. Madhusudan Goenka (DIN: 00146365) - Director
- Mr. Praveen Kumar Goenka (DIN: 00156943) - Director
- Mr. Binod Agarwal (DIN: 00215233) - Director
- *Mr. Sankar Thakur (DIN: 09778473) - Additional Independent Director
- *Mr. Sibasis Mitra (DIN: 03320989) - Additional Independent Director

* On December 12 2025, Mr. Sankar Thakur (DIN: 09778473) & Mr. Sibasis Mitra (DIN: 03320989) were appointed as Non-Executive Independent Director of the Company, who shall hold office till the conclusion of the ensuing Annual General Meeting and shall be appointed as Non-Executive Independent Director of the Company subject to approval of the members at the ensuing General Meeting of the Company

In accordance with the provisions of The Companies Act, 2013 and in terms of the Memorandum and Articles of Association of the Company, Mr. Praveen Kumar Goenka (DIN: 00156943) retires by rotation and being eligible, offers himself for re-appointment.

14. DECLARATION BY INDEPENDENT DIRECTORS UNDER SECTION 149(6) OF THE COMPANIES ACT, 2013

Pursuant to the provisions of sub-section (7) of Section 149 of The Companies Act, 2013, the Company has received individual declarations from all the Independent Directors confirming that they fulfill the criteria of Independence as specified in Section 149(6) of The Companies Act, 2013.

The Independent Director has complied with the Code of Conduct for Independent Directors as prescribed in Schedule IV of the Act.

15. COMMITTEES OF THE BOARD

On December 12, 2025, Board of Directors has constituted the following committees in compliance with the provisions of the Companies Act, 2013 :

A. Audit Committee

The Composition of the Audit Committee are as follows:

- Mr. Sibasis Mitra- *Chairman*
- Mr. Sankar Thakur- *Member*
- Mr. Madhusudan Goenka- *Member*

B. Nomination & Remuneration Committee





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The Composition of the Nomination & Remuneration Committee are as follows:

- Mr. Sibasis Mitra- *Chairman*
- Mr. Sankar Thakur- *Member*
- Mr. Binod Agarwal- *Member*

16. DISCLOSURES RELATING TO HOLDING, SUBSIDIARY, ASSOCIATE COMPANY AND JOINT VENTURES

In accordance with the provisions of Section 2(87)(i) of The Companies act, 2013, your Company is the subsidiary of Auro Impex & Chemicals Limited.

The Holding Company has control over your Company by way of controlling the composition of Board of Directors in your Company and hence minority interest was not computed as there is no direct/indirect investment in the company by the parent company.

17. MEETINGS

During the year under review 9 (Nine) Board Meetings were convened and held. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

These meetings were held on 19 April, 2025; 14 May 2025; 24 June 2025; 16 July 2025; 12 September 2025; 03 December 2025; 08 December 2025; 12 December 2025; 23 March 2026.

18. DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Act, the Directors hereby confirm that –

- i. In the preparation of the annual accounts for the financial year ended 31st March, 2026, the applicable Accounting Standards had been followed along with proper explanation relating to material departures, if any;
- ii. the directors have selected such accounting policies and applied them consistently and made judgments and estimates that they are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2026 and of the profit of the Company for that period;
- iii. the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 and for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. the directors have prepared the annual accounts on a going concern basis; and
- v. the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

19. TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF)





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There were no amounts which are required to be transferred to the Investor Education and Protection Fund by the Company during the financial year under review.

20. PARTICULARS OF EMPLOYEES

Provisions of Section 197(12) of The Companies Act, 2013 read Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are not applicable to the Company.

21. AUDITORS

19.1. STATUTORY AUDITORS

Messrs. NST & Associates, Chartered Accountants were appointed as Statutory Auditor of the Company for a term of five years from conclusion of Annual General Meeting held in the year 2024 till the conclusion of Annual General Meeting to be held in the year 2029.

19.2 AUDITOR'S REPORT

The Auditors' report along with Notes on Accounts is self-explanatory and therefore, does not call for any further comment under section 134(3) of the Companies Act, 2013. There are no qualifications, reservations or adverse remarks made by Statutory Auditors in the Auditor's report.

22. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

The Statutory Auditors of the Company have not reported any frauds to the Board of Directors under Section 143(12) of the Companies Act, 2013, including rules made thereunder during the current Financial Year.

23. SECRETARIAL STANDARDS

The Company has complied with Secretarial Standards issued by the Institute of Company Secretaries of India on Board meetings and General Meetings. The Directors have devised proper systems to ensure compliance with the provisions of all Applicable Secretarial Standards and that such system are adequate and operating effectively.

24. PROVISION RELATED TO CORPORATE SOCIAL RESPONSIBILITY

Pursuant to the provisions of Section 135 of the Companies Act, 2013 the Company is not falling within the purview of the threshold of the aforesaid section, and therefore the Company has neither constituted the Corporate Social Responsibility Committee nor incurred any expenditure on Corporate Social Responsibility activities.

25. ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARINGS AND OUTGO





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During the Financial Year 2025-26, your Company does not have any activity relating to conservation of energy or technology absorption. Foreign exchange earnings are NIL and Outgo is Rs. 12,83,72,000/.

26. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

In order to prevent sexual harassment of women at workplace "The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013" was notified on December 09, 2013. Under the said Act, every Company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at workplace of any women employee.

In terms of the provisions of the said Act, the Company has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at the Workplace. The Company has formed an "Internal Complaints Committee for prevention and redressal of sexual harassment at Workplace.

The Committee is having requisite members and is Chaired by a senior woman member of the organization. Further, the Company has not received any complaint of sexual harassment during the financial year 2025-2026. During the financial year 2025-2026, no complaint has been received by the members of the committee. Hence, no complaint is pending at the end of the financial year.

27. RISK MANAGEMENT POLICY

The Company has laid down a procedure to inform the Board members, on a periodic basis, about the identified risks and the steps taken to mitigate and minimize the same. The Company has already identified and assessed major elements of risks, which may threaten the existence of the Company. The Management reviews the identified risks, including assessment of the said risks and procedures, which are being implemented for the monitoring, mitigating and minimization of the said risks.

28. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company is well equipped with internal financial controls. The Company has continuous monitoring mechanism which enables the organization to maintain the same standards of the control systems and help them in managing defaults, if any, on timely basis because of strong reporting mechanisms followed by the Company.

29. COST RECORDS

The provisions regarding maintenance of the cost records under section 148(1) of the Act are not applicable to the Company.

30. INDUSTRIAL RELATIONS

During the financial year under review, industrial relations within the Company remained cordial.





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31. COMPLIANCE WITH THE PROVISIONS OF THE MATERNITY BENEFIT ACT, 1961

The Company has complied with the provisions of relating to the Maternity Benefit Act, 1961 for the year under review.

32. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY & BANKRUPTCY CODE, 2016

During the financial year under review, no such incident took place.

33. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS

During the financial year under review, no such instances took place.

34. ACKNOWLEDGEMENTS

Your Board is grateful for the continuous patronage of our valued customers and remains committed to serving their needs by delivering more style and comfort at every step. Our Board acknowledges and appreciates the relentless efforts by employees, workmen and staff including the Management who have all worked together as a team in achieving a commendable business performance year on year. Our Board also wish to thank its customers, dealers, agents, suppliers and bankers, for their continued support and faith reposed in the Company.

On behalf of the Board of Directors of

Auro Industries Limited

For AURO INDUSTRIES LTD.

M.S. Goenka

Sd/- Director
Madhusudan Goenka

Director

DIN: 00146365

For AURO INDUSTRIES LTD.

Praveen Kumar Goenka

Director

Sd/-
Praveen Kumar Goenka

Director

DIN: 00156943

Dated: 19-05-2026

Place: Kolkata

ANNEXURE-A**FORM NO. AOC -2**

[Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014]

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis: NIL

S. No.	Particulars	Details
a)	Corporate Identity Number (CIN) or foreign company registration number (FCRN) or Limited Liability Partnership number (LLPIN) or Foreign Limited Liability Partnership number (FLLPIN) or Permanent Account Number (PAN)/Passport for individuals or any other registration number	There were no contracts or arrangements, or transactions entered into during the year ended 31 March 2026, which were not at arm's length basis.
b)	Name(s) of the related party and nature of relationship	
c)	Nature of contracts/arrangements/transactions	
d)	Duration of the contracts/arrangements/transactions	
e)	Salient terms of the contracts or arrangements or transactions including the value, if any	
f)	Justification for entering into such contracts or arrangements or transactions	
g)	Date(s) of approval by the Board	
h)	Amount paid as advances, if any	
i)	Date on which the special resolution was passed in general meeting as required under first proviso to Section 188	
j)	SRN of MGT-14	

2. Details of material contracts or arrangements or transactions at arm's length basis:

S. No.	Particulars	Details
a)	Corporate identity number (CIN) or foreign company registration number (FCRN) or Limited Liability Partnership number (LLPIN) or Foreign Limited Liability Partnership number (FLLPIN) or Permanent Account Number (PAN)/Passport for individuals or any other registration n	There were no material contracts or arrangements, or transactions entered into during the year ended 31 March 2026.
b)	Name(s) of the related party	
c)	Nature of relationship	
d)	Nature of contracts/arrangements/transactions	
e)	Duration of the contracts / arrangements/transactions	
f)	Salient terms of the contracts or arrangements or transactions including the value, if any:	
g)	Date(s) of approval by the Board, if any:	
h)	Amount paid as advances, if any:	

On behalf of the Board of Directors of
Auro Industries Limited

For AURO INDUSTRIES LTD.

h. s. Goenka

For AURO INDUSTRIES LTD.

Praveen Kumar Goenka

Dated: 19-05-2026
Place: Kolkata

Sd/- Director
Madhusudan Goenka
Director
DIN: 00146365

Sd/- Director
Praveen Kumar Goenka
Director
DIN: 00156943

N S T & ASSOCIATES

CHARTERED ACCOUNTANTS

"JABAKUSUM HOUSE" 1ST FLOOR, 34, CHITTARANJAN AVENUE
KOLKATA - 700012, Phone : 2212-3890
E-mail : audit.nst@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of

Auro Industries Ltd.

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of Auro Industries Ltd. (*the Company*) which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss, and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended), of the state of affairs of the Company as at March 31, 2026, its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements for the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of Key Audit Matters as per SA 701, key audit matters are not applicable to the Company as it is an unlisted company.



Information other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs, profit and cash flows of the Company in accordance with the accounting principles generally accepted in India including the Accounting Standards, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended), specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statements

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

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



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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c. The standalone financial statements dealt with by this Report are in agreement with the books of account;
 - d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended);



- e. On the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;
- f. In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
- g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **Annexure-B**;
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. Based on the written representation received from the management that to the best of it's knowledge and belief,
 - i. no funds have been advanced or loaned or invested by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - ii. no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - iii. Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
 - v. During the year the Company has not declared any dividend.



- vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31st March 2026, which have a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the respective software. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

Place : Kolkata
Date : 19/05/2026



For NST & ASSOCIATES
Chartered Accountants
Firm's Registration No.: 314198E

A handwritten signature in black ink, appearing to read "Naresh".

(Naresh Kumar Tharad)
Proprietor

Membership No.: 051867
Udin : 26051867FWFXHZ1473

ANNEXURE- A TO THE AUDIT REPORT

With reference to Annexure referred to in paragraph 1 in Report on other Legal and Regulatory Requirements of the Independent Auditors' Report to the Members of M/s Auro Industries Ltd. on the Financial Statements for the Year ended 31st March, 2026, We report that :

i) Property, Plant & Equipment

- (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
(B) The Company does not have any Intangible Assets. Hence, clause (i)(a)(B) of the Order is not applicable.
- (b) The Property, Plant and Equipment have been physically verified by the management in a phased periodical manner at regular intervals, which in our opinion is reasonable having regard to the size of the company and nature of its assets. As informed to us no material discrepancies were noticed on such physical verification.
- (c) The title deeds of all the immovable properties are held in the name of the Company.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) during the year.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

ii) Inventories

- (a) The inventories have been physically verified during the year by the management at reasonable intervals and no discrepancies were noticed on such physical verification. In our opinion, considering the nature and size of the business of the company, the coverage and procedure of such inventory verification by the management is appropriate.
- (b) The Company has been sanctioned working capital limits in excess of 5 crores in aggregate from Banks/financial institutions on the basis of security of current assets. Quarterly returns/statements filed with such Banks/financial institutions are in agreement with the books of account in the normal course of business.

iii) Investments, Guarantee, Security and Loan Given

According to information and explanations given to us, during the year the company has not made any investments in, provided any guarantee or security or granted or provided any loans or advances in the nature of loan to any Company, Firms, Limited Liability Partnerships or Other Parties hence other matters related thereto referred to in clause (iii) of The Companies (Auditor's Report) Order, 2020 are not applicable.

- iv) The Company has neither given any loan, guarantee or security nor made any investment under the provisions of section 185 and 186 of the Act. Therefore, clause (iv) of paragraph 3 of the Order is not applicable to the Company.
- v) According to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits from the public during the year. Therefore, the provisions of Section 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder are not applicable to the Company.
- vi) The provisions regarding maintenance of the cost records under section 148(1) of the Act are not applicable to the Company.



vii) **Statutory Dues**

(a) According to information and explanations given to us The Company has generally been regular in depositing undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income-Tax, Sales-Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and any other statutory dues, as applicable to the Company, with the appropriate authorities.

(b) According to the information and explanation given to us, there are no dues in respect of Income Tax, sales tax, service tax, GST, duty of customs, duty of excise and value added tax that have not been deposited with the appropriate authorities on account of any dispute.

viii) According to the information and explanations given to us and so far as appears from our examination of books of account and other records as applicable, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

ix) **Loans & Other Borrowings**

(a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender.

(b) According to the information and explanations given to us so far as appears from our examination of relevant records, we are of the opinion that the company has not been declared willful defaulter by any bank or financial institution or any other lender.

(c) In our opinion and according to the information and explanations given to us, the company has applied the term loans obtained during the year for the purpose for which they were obtained.

(d) According to the information and explanations given to us, and the audit procedures performed by us, and on an overall examination of the financial statements of the company for the year, we are of the opinion that funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the company.

(e) According to the information and explanations given to us, we report that the company does not have any subsidiary, associate or joint venture, hence reporting under clause 3(ix)(e) of the Order is not applicable.

(f) According to the information and explanations given to us, we report that the company does not have any subsidiary, associate or joint venture, hence reporting under clause 3(ix)(f) of the Order is not applicable.

x) **Issue of Securities**

(a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments).

(b) The Company has not made any preferential allotment / private placement of shares or fully or partly convertible debentures during the year under review.

xi) **Fraud**

(a) To the best of our knowledge and belief and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act, in Form ADT-4, as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014, with the Central Government is required to be filed during the year.

(c) No whistle-blower complaint has been received by the Company during the year.



- xii) The Company is not a Nidhi Company. Hence clause (xii) of paragraph 3 of the Order is not applicable to the Company.
- xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Section 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable Accounting Standards.
- xiv) **Internal Audit**
According to the information and explanations given to us, the Company has no internal audit system
- xv) Based on our audit and according to the information and explanations given to us, the Company has not entered into any non-cash transactions as referred to in Section 192 of the Act with Directors or persons connected with them. Hence, clause (xv) of paragraph 3 of the Order is not applicable to the Company.
- xvi) **Registration as NBFC with RBI**
According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable.
- xvii) The company has not incurred cash losses during the financial year covered by the audit and in the immediately preceding financial year.
- xviii) There has been no resignation of the statutory auditors of the Company during the year. Hence, the clause (xviii) of paragraph 3 of the Order is not applicable to the Company.
- xix) According to the information and explanations given to us and based on our examination of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report and that the company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts upto the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- xx) The provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company. Hence, the clause (xx) of paragraph 3 of the Order is not applicable to the Company.
- xxi) This being Companies (Auditor's Report) Order (CARO) report on the Standalone Financial Statements of the Company, the clause (xxi) of paragraph 3 of the Order is not applicable.



Place: Kolkata

Dated: 19/05/2026

For N S T & Associates
Chartered Accountants
FRN. 314198E

(Naresh Kumar Tharad)
Proprietor
M. No. 051867

Annexure – B to the Auditors' Report

Report on the Internal Financial Controls under Paragraph (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Auro Industries Ltd.** ("the Company") as of 31st March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk.

The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.



Place: Kolkata

Dated: 19/05/2026

For N S T & Associates
Chartered Accountants
FRN. 314198E

(Naresh Kumar Tharad)
Proprietor
M. No. 051867

AURO INDUSTRIES LIMITED			
CIN- U24299WB1995PLC074068			
BALANCE SHEET AS AT 31st March, 2026			
(Rs. in lacs)			
Particulars	Note No.	For the year ended 31 March, 2026	For the year ended 31 March, 2025
		Rs.	Rs.
EQUITY AND LIABILITIES			
Shareholders' Funds			
(a) Share capital	2	92.31	92.31
(b) Reserves and surplus	3	503.99	491.91
Total Shareholder' Fund		596.30	584.22
Non Current Liabilities			
Long-term borrowings	4	-	18.50
Deferred Tax Liability	5	0.09	0.19
Total Non Current Liabilities		0.09	18.69
Current Liabilities			
(a) Short-term borrowings	6	1,055.84	1,897.92
(b) Trade payables	7	-	-
(i) Dues to Micro enterprises and small enterprises		-	-
(ii) Dues to other than Micro enterprises and small enterprises		246.02	80.45
(c) Other current liabilities	8	30.59	119.95
(d) Short-term provisions	9	5.41	12.36
Total Current Liabilities		1,337.86	2,110.68
TOTAL EQUITY AND LIABILITIES		1,934.25	2,713.59
ASSETS			
Non-current Assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	10	40.30	33.02
(b) Non Current Investment	11	46.00	22.00
Total Non-current Assets		86.30	55.02
Current Assets			
(a) Inventories	12	558.82	545.70
(b) Trade receivables	13	542.15	1,484.00
(c) Cash and cash equivalents	14	694.88	491.02
(d) Short-term loans and advances	15	46.62	137.01
(e) Other current assets	16	5.48	0.84
Total Current Assets		1,847.95	2,658.57
TOTAL ASSETS		1,934.25	2,713.59
Significant Accounting Policies	1		
See accompanying notes forming part of the financial statements			

In terms of our attached report of even date

For N S T & Associates
Chartered Accountants

(Signature)
(N. K. THARAD)

Proprietor

M. No. 051867

Firm Regn. No.314198E

Kolkata

Date : 19/05/2026

For and on behalf of the Board of Directors

(Signature)
Madhusudan Goenka
Director
DIN 00146365

(Signature)
Praveen Kumar Goenka
Director
DIN 00156943

(Signature)
Binod Agarwal
Director
DIN 00215233



AURO INDUSTRIES LIMITED

CIN-U24299WB1995PLC074068

Statement of Profit and Loss for the year ended 31-03-2026

(Rs. in lacs)

Particulars	Note No.	For the year ended 31 March, 2026	For the year ended 31 March, 2025
		Rs.	Rs.
Revenue			
Revenue from operations	17	10,487.92	10,632.51
Other income	18	55.06	51.02
Total Revenue		10,542.98	10,683.53
Expenses			
(a) Purchases of stock-in-trade	19	10,260.65	10,348.15
(b) Changes in inventories of stock-in-trade	20	(13.12)	29.58
(c) Employee benefits expense	21	94.69	95.08
(d) Finance costs	22	103.03	81.74
(e) Depreciation and amortisation expense	10	5.92	7.21
(f) Other expenses	23	70.74	74.81
Total Expenses		10,521.91	10,636.57
Profit / (Loss) before tax		21.07	46.96
Tax expense:			
(a) Current tax expense		5.41	12.36
(b) Deferred tax		(0.10)	(0.47)
(c) Income tax for earlier year			
		5.30	11.89
Profit after tax		15.77	35.07
Earnings per share (of Rs. 10/- each):	26		
(a) Basic		1.71	3.80
(b) Diluted		1.71	3.80
Significant Accounting Policies	1		
See accompanying notes forming part of the financial statements			

In terms of our attached report of even date

For N S T & Associates

Chartered Accountants



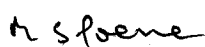
(N. K. THARAD)

Proprietor

M. No. 051867

Firm Regn. No.314198E

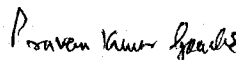
For and on behalf of the Board of Directors



Madhusudan Goenka

Director

DIN 00146365



Praveen Kumar Goenka

Director

DIN 00156943



Binod Agarwal

Director

DIN 00215233

Kolkata

Date : 19/05/2026



AURO INDUSTRIES LIMITED

CIN- U24299WB1995PLC074068

Cash Flow Statement for the year ended 31st March, 2026

(Rs. in lacs)

Particulars	For the year ended 31 March, 2026		For the year ended 31 March, 2025	
	Rs	Rs	Rs	Rs.
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		21.07		46.96
Adjustments for:				
Depreciation and amortisation	5.92		7.21	
Finance costs	103.03		81.74	
Profit/loss on Sale of Fixed Assets			(0.03)	
Interest income	(25.43)		(18.83)	
		83.51		70.09
Operating Profit / (loss) before working capital changes		104.59		117.05
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(13.12)		29.58	
Trade receivables	941.85		(1,147.15)	
Short-term loans and advances	84.38		(71.24)	
Other Current Assets	(4.65)	1,008.46	0.10	(1,188.71)
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	165.57		(81.34)	
Other current liabilities	(89.36)	76.22	65.52	(15.82)
Cash generated from operations		1,189.26		(1,087.48)
Net income tax (paid) / refunds Entry tax paid		(5.92)		(11.14)
Net cash flow from / (used in) operating activities (A)		1,183.34		(1,098.62)
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	(13.20)		(0.73)	
Proceeding from sale of fixed asset	-		0.07	
Changes in Long Term Investment	(24.00)		(22.00)	
Interest Received	21.32	(15.88)	18.69	(3.97)
Net cash flow from / (used in) investing activities (B)		(15.88)		(3.97)
C. Cash flow from financing activities				
Net increase / (decrease) in working capital borrowings	(832.72)		1,370.57	
Net increase / (decrease) in Long term borrowings	(27.85)		(26.12)	
Finance cost	(103.03)	(963.60)	(81.74)	1,262.71
Net cash flow from / (used in) financing activities (C)		(963.60)		1,262.71
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		203.86		160.12
Cash and cash equivalents at the beginning of the year		491.02		330.90
Cash and cash equivalents at the end of the year		694.88		491.02
Components of Cash and Cash Equivalent.		As at March 31,2026		As at March 31,2025
(a) Cash in hand		22.42		23.28
(b) Balances with banks				
In current accounts		300.83		152.69
In Fixed Deposits		371.64		315.05
		694.88		491.02

The Cash Flow Statement has been prepared under the indirect method as given in the Accounting Standard on Cash Flow Statement (AS-3).

In terms of our attached report of even date

For **NST & Associates**

Chartered Accountants

(Signature)

(N.K.Tharad)

Proprietor

Membership No : 051867

Firm Registration No. 314198E

Place : Kolkata

Date : 19/05/2026

For and on behalf of the Board of Directors

(Signature) *(Signature)* *(Signature)*

Madhusudan Goenka Praveen Kumar Goenka Binod Agarwal

Director

DIN 00146365

Director

DIN 00156943

Director

DIN 00215233



AURO INDUSTRIES LIMITED**CIN-U24299WB1995PLC074068**

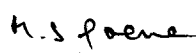
Notes forming part of the financial statements as on 31-03-2026

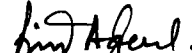
Note	Particulars
1	Significant Accounting Policies
a)	Basis of accounting and preparation of financial statements The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.
b)	Inventories Inventories are valued at the lower of cost and the net realisable value after providing for obsolescence and other losses, where considered necessary.
c)	Property, Plant & Equipment Fixed Assets are stated at their original cost of acquisition less accumulated depreciation. Cost comprises of all costs incurred to bring the assets to their location and working condition.
d)	Investments Non Current investments are carried at cost plus interest accrued on them.
e)	Depreciation Depreciation has been provided as per the useful life specified in the Schedule II to the Companies Act, 2013.
f)	Revenue recognition Revenue or Income and costs or Expenditure are generally accounted for on accrual basis. Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales doesnot include GST.
g)	Income from Services Revenues are recognised when services are rendered and related costs are incurred.
h)	Other income Interest income and all other income are accounted on accrual basis.
i)	Foreign Currency Transaction Transactions in foreign currency are recorded at the exchange rates prevalent at the time of transaction. Foreign currency assets and liabilities are stated at the exchange rates prevailing at the date of balance sheet. Realised gains or losses on foreign exchange transactions are recognized in the Profit & Loss Account.
j)	Employee Benefits Provident Fund benefit is covered by defined contribution to the Provident Fund Authorities. Gratuity to employees is covered by Group Gratuity Scheme of the Life Insurance Corporation of India.
k)	Earnings Per Share The Company reports basic and diluted Earnings Per Share in accordance with the Accounting Standard 20 on Earnings Per Share.
l)	Taxes on Income Current tax is the amount payable on the taxable income for the year determined in accordance with the provisions of the Income Tax Act, 1961. Deferred tax is recognised on timing difference between the accounting income and the taxable income for the year that originates in one period and are capable of reversal in one or more subsequent periods. Such deferred tax is quantified using tax rates and laws enacted or substantively enacted as on balance sheet date.
m)	Borrowing Costs which are directly attributable to the acquisition/construction of fixed assets till the time such assets are ready for intended use are capitalised as part of the cost of the assets. Other borrowing costs are recognised as an expense in the year in which they are incurred.

As per our Report of Even
 Date Annexed herewith
 For N S T & Associates
 Chartered Accountants

(N. K. THARAD)
 Proprietor
 M. No. 051867
 Firm Regn. 314198E
 Kolkata
 Date: 19/05/2026

For and on behalf of the Board of Directors




 Madhusudan Goenka Praveen Kumar Goenka Binod Agarwal
 Director Director Director
 DIN 00146365 DIN 00156943 DIN 00215233



AURO INDUSTRIES LIMITED

CIN-U24299WB1995PLC074068

Notes forming part of the financial statements as on 31-03-2026

(Rs. in lacs)

Note	Particulars	As at 31st March, 2026		As at 31 March, 2025	
		Number of shares	Rs.	Number of shares	Rs.
2	Share Capital				
	a) Authorised, Issued, Subscribed & Paid-Up Share capital				
	Authorised Capital				
	Equity shares of Rs. 10/- each with voting rights	1,000,000	100.00	1,000,000	100.00
	Total Authorised Capital	1,000,000	100	1,000,000	100
	b) Issued Capital				
	Equity shares of Rs. 10/- each with voting rights	923,100	92.31	923,100	92.31
	c) Subscribed and fully paid up				
	Equity shares of Rs. 10/- each with voting rights	923,100	92.31	923,100	92.31
	Total Issued & Subscribed Capital	923,100	92.31	923,100	92.31
	Particulars	Opening Balance	Fresh issue	Closing Balance	
	Equity shares with voting rights				
	Year ended 31 March, 2025				
	- Number of shares	923,100	-	923,100	
	- Amount (Rs.)	92.31	-	92.31	
	Year ended 31 March, 2026				
	- Number of shares	923,100	-	923,100	
	- Amount (Rs.)	92.31	-	92.31	
	Terms/Rights attached to equity shares : The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of the equity is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares are entitled to receive remaining assets of the Company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders. In the opinion of the management, the company is the subsidiary of M/s. Auro Impex & Chemicals Ltd. by virtue of common management and common shareholders. However M/s. Auro Impex & Chemicals Ltd. does not hold any shares of the company. The Company has not allotted any shares as fully paid up pursuant to contract(s) without payment being received in cash or by way of fully paid bonus shares nor has bought back any shares during the period of five years immediately preceding the date at which the Balance Sheet is prepared. Details of shares held by each shareholder holding more than 5% shares:				
	Name of equity shareholders	As at 31 March, 2026		As at 31 March, 2025	
		Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
	Grey Engineering Works Ltd.	100,000	10.83%	100,000	10.83%
	Madhusudan Goenka	592,300	64.16%	592,300	64.16%
	Madhusudan Goenka (HUF)	128,100	13.88%	128,100	13.88%
	Shareholding of Promoters				
	Shares held by Promoters at the end of the year				
	Name of the Promoter	No. of shares	% of total Shares	% change during the year	
	Grey Engineering Works Ltd.	100,000	10.83%	NIL	
	Madhusudan Goenka	592,300	64.16%	NIL	
	Madhusudan Goenka (HUF)	128,100	13.88%	NIL	
	Vanshika Goenka	35,000	3.79%	NIL	
	Praveen Kumar Goenka	29,900	3.24%	NIL	
	Binod Kumar Agarwal	100	0.01%	NIL	
	Rajani Goenka	37,700	4.08%	NIL	
	Particulars	As at 31 March, 2026		As at 31 March, 2025	
		Rs.		Rs.	
3	Reserves and Surplus:				
	(a) Securities premium				
	Opening Balance		139.00		139.00
	Closing Balance		139.00		139.00
	(b) Surplus / (Deficit) in Statement of Profit and Loss				
	Opening balance		352.91		318.02
	Add: Profit / (Loss) for the year		15.77		35.07
	Less : Earlier year tax adjustments		(3.69)		(0.18)
	Closing balance		364.99		352.91
	Total		503.99		491.91



Praveen Kumar Goenka

Binod Agarwal

AURO INDUSTRIES LIMITED
CIN-U24299WB1995PLC074068
Notes forming part of the financial statements as on 31.03.2026

Note	Particulars	(Rs. in lacs)				
		As at 31 March, 2026 Rs.	As at 31 March, 2025 Rs.			
4	Long Term Borrowings					
	Term Loan from Bank - Covid Loan	-	18.50			
		-	18.50			
	i) Secured Working Capital Term Loan (WCTL) of R. 78.67 Lakhs under bank's IND-GECLS-COVID-19 (i.e. Guaranteed Emergency Credit Line Scheme to MSME) Scheme to meet the working capital requirement due to the impact of Covid-19 outbreak as per bank's circular ref. ADV/SME/AIL/2021-22/371. The Loan was taken from Indian Bank on 17.11.2021. The loan is repayable in 60 months (including 24 months repayment Moratorium period) and carries interest rate of Repo Rate + 3.50% p.a.					
5	Deferred Tax Assets/ Liability					
	Deferred Tax (Liability) / Assets					
	Tax impact on timing difference between book value & written down value	0.09	0.19			
		0.09	0.19			
6	Short Term Borrowings					
	Secured Loan					
	From Indian Bank - Cash Credit	1,037.46	1,067.73			
	From Indian Bank - Trade Finance Facility	-	410.88			
	From Indian Bank - SCF Facility	(0.00)	-			
	From Indian Bank - Adhoc Limit	-	391.57			
	Current Maturity of long term borrowings	18.38	27.74			
		1,055.84	1,897.92			
6.1	Cash Credit Loan from Indian Bank is secured by way of hypothecation of stocks, book debts, all Other Current assets both present and future, First charge over Fixed Assets of the Company and further secured by Bank Fixed Deposits, Personal Guarantee of Directors and also against collateral of personal properties/deposits of Directors. Also Equitable mortgage of land with three storied building in the name of Auro Electropower Pvt Ltd.(Mortgagor & Corporate Guarantor). Trade finance facility of USD 4,80,000 against SBLC issued by Indian Bank for Import payment. SCF facility from Indian Bank is secured by Hypothecation of Assets created out of SCF facility. Adhoc Facility from Indian Bank taken for 3 months is secured by exclusive Hypothecation of assets created out of disbursement of adhoc limit and extension of charge over existing security.					
7	Trade payables:					
	For Goods and Services received in the ordinary course of business					
	- Micro or small Enterprises	-	-			
	- Others	246.02	80.45			
		246.02	80.45			
	Trade Payables Ageing Schedule as on 31.03.26					
	Particulars	Outstanding for the following periods from due date of payment				Total
		Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
	(i) MSME	-	-	-	-	-
	(ii) Others	246.02	-	-	-	246.02
	(iii) Disputed Dues - MSME	-	-	-	-	-
	(iv) Disputed Dues - Others	-	-	-	-	-
	Trade Payables Ageing Schedule as on 31.03.2025					
	Particulars	Outstanding for the following periods from due date of payment				Total
		Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
	(i) MSME	-	-	-	-	-
	(ii) Others	80.45	-	-	-	80.45
	(iii) Disputed Dues - MSME	-	-	-	-	-
	(iv) Disputed Dues - Others	-	-	-	-	-
8	Other current liabilities					
	Advance from Customers	3.53				88.74
	Statutory Dues Payable	17.95				21.28
	Liabilities for Expenses	9.11				9.93
		30.59				119.95
9	Short-term provisions					
	Provision					
	- for Income Tax	5.41				12.36
		5.41				12.36



Anwar Khatun Ghafoor

Amir Afewer

AURO INDUSTRIES LIMITED
CIN U24299WB1995PLC074068
740A, BLOCK 'P', NEW ALIPORE,
KOLKATA 700 053

Note - 10
(Rs. in lacs)

Property, Plant & Equipment and Intangible Assets (Current Year)

	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		AS AT 01/04/2025	ADDITIONS DURING THE YEAR	DELETION DURING THE YEAR	AS AT 31/03/2026	AS AT 01/04/2025	FOR THE YEAR	Adjustments	UPTO 31/03/2026	AS AT 31/03/2026	AS AT 31/03/2025
1	CAR	27.85	13.20		41.05	15.56	4.56	-	20.12	20.93	12.29
2	TOOLS AND BATTERY CHARGERS	1.52			1.52	1.38	0.04	-	1.42	0.10	0.14
3	OFFICE EQUIPMENT	7.36			7.36	6.82	0.06	-	6.88	0.48	0.54
4	COMPUTERS	11.23			11.23	10.67	0.13	-	10.80	0.43	0.56
5	AIR CONDITIONER, EPABX, ATTENDENCE MACHINE	2.20			2.20	2.09	-	-	2.09	0.11	0.11
6	MOBILE HAND SETS	0.67			0.67	0.51	0.07	-	0.58	0.09	0.16
7	OFFICE PREMISES (Refer Noe 10.1)	43.74			43.74	24.98	0.91	-	25.90	17.84	18.75
8	TVS MOPED	0.60	-	-	0.60	0.14	0.14	-	0.28	0.32	0.46
	TOTAL	95.18	13.20	-	108.37	62.16	5.92	-	68.07	40.30	33.02

Note 10.1

Office Premises is mortgaged with Indian Bank against various credit facilities taken by its Holding Company M/s. Auro Impex and Chemicals Ltd.

Property, Plant & Equipment and Intangible Assets (Previous Year)

	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		AS AT 01/04/2024	ADDITIONS DURING THE YEAR	DELETION DURING THE YEAR	AS AT 31/03/2025	AS AT 01/04/2024	FOR THE YEAR	Adjustments	UPTO 31/03/2025	AS AT 31/03/2025	AS AT 31/03/2024
1	CAR	27.85	-	-	27.85	9.98	5.58	-	15.56	12.29	17.87
2	TOOLS AND BATTERY CHARGERS	1.52	-	-	1.52	1.31	0.07	-	1.38	0.14	0.21
3	OFFICE EQUIPMENT	7.36	-	-	7.36	6.74	0.09	-	6.82	0.54	0.63
4	COMPUTERS	11.10	0.13	-	11.23	10.44	0.24	-	10.67	0.56	0.67
5	AIR CONDITIONER, EPABX, ATTENDENCE MACHINE	2.20	-	-	2.20	2.09	-	-	2.09	0.11	0.11
6	MOBILE HAND SETS	0.67	-	-	0.67	0.37	0.14	-	0.51	0.16	0.30
7	OFFICE PREMISES (Refer Noe 10.1)	43.74	-	-	43.74	24.03	0.96	-	24.98	18.75	19.71
8	TVS MOPED	0.44	0.60	0.44	0.60	0.39	0.14	0.39	0.14	0.46	0.04
	TOTAL	94.89	0.73	0.44	95.18	55.34	7.21	0.39	62.16	33.02	39.54

Note 10.1

Office Premises is mortgaged with Indian Bank against various credit facilities taken by its Holding Company M/s. Auro Impex and Chemicals Ltd.



Suman Kishor Ghosh
Kim Agewit

AURO INDUSTRIES LIMITED
CIN-U24299WB1995PLC074068

Notes forming part of the financial statements as on 31-03-2026

(Rs. in lacs)

Note	Particulars	(Rs. in lacs)					
		As at 31 March, 2026	As at 31 March, 2025				
		Rs	Rs				
11	Non Current Investments (At Cost)						
	Mutual Funds						
	DSP Equity Opportunity Fund Reg (G)	23.00	11.00				
	UTI Multi Asset Allocation Fund Reg (G)	23.00	11.00				
		46.00	22.00				
	Aggregate Value of Investments	44.17	21.81				
12	Inventories						
	(At lower of cost and net realisable value)						
	Stock-in-trade	558.82	545.70				
		558.82	545.70				
13	Trade Receivables						
	-Unsecured considered good						
	Outstanding for a period exceeding six months from the date they are due for payment	92.81	22.35				
	Other Receivables	449.34	1,461.65				
		542.15	1,484.00				
Trade Receivables Ageing Schedule as on 31.03.2026							
	Particulars	Outstanding for the following periods from due date of payment					
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
	(i) Undisputed Trade Receivables - Considered good	449.34	21.24	58.52	0.18	12.87	542.15
	(ii) Undisputed Trade Receivables - Considered doubtful	-	-	-	-	-	-
	(iii) Disputed Trade Receivables considered Good	-	-	-	-	-	-
	(iv) Disputed Trade Receivables Considered Doubtful	-	-	-	-	-	-
Trade Receivables Ageing Schedule as on 31.03.2025							
	Particulars	Outstanding for the following periods from due date of payment					
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
	(i) Undisputed Trade Receivables - Considered good	1,461.65	0.19	0.20	0.05	21.91	1,484.01
	(ii) Undisputed Trade Receivables - Considered doubtful	-	-	-	-	-	-
	(iii) Disputed Trade Receivables considered Good	-	-	-	-	-	-
	(iv) Disputed Trade Receivables Considered Doubtful	-	-	-	-	-	-
14	Cash and Cash Equivalents						
	(As Certified by the management)						
	Cash in hand						
	Balances with Banks	22.42					23.28
	In Current Account (Indian Bank)						
	In Fixed Deposit Account (Maturity date more than 12 months)	300.83					152.69
	In Fixed Deposit Account (Maturity date less than 12 months)	39.42					5.37
	(Under lien for facilities enjoyed from the bank)	332.22					309.68
		694.88					491.02



Prasen Kumar Ghosh

Kind Affected

AURO INDUSTRIES LIMITED
CIN-U24299WB1995PLC074068

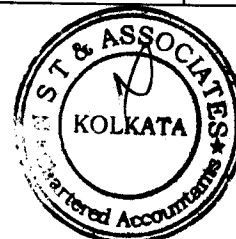
Notes forming part of the financial statements as on 31-03-2026

Note	Particulars	(Rs. in lacs)	
		As at 31 March, 2026	As at 31 March, 2025
		Rs	Rs
15	Short-term Loans and Advances		
	(Unsecured Considered good)		
	Security Deposits & EMD	4.37	4.37
		(A) 4.37	4.37
	TDS, TCS & Income Tax etc.	22.41	28.42
	GST	0.29	0.07
		(B) 22.69	28.49
	Secured, considered good		
	Other Advances		
	- to Suppliers	10.33	94.56
16	- to Others	8.19	9.20
	- to Employees	1.04	0.39
		(C) 19.55	104.15
	Total -A+B+C	46.62	137.01
	Other Current Assets		
	Prepaid Expenses	5.48	0.84
		5.48	0.84
	Revenue from Operations		
	Sale of Trading goods	10,440.32	10,622.41
	Less: Sales Return	9.05	31.33
17		(a) 10,431.27	10,591.08
	Sale of Services		
	Service Charges	0.05	22.25
	Commission Received	56.60	19.18
		(b) 56.65	41.42
		(a+b) 10,487.92	10,632.51
	Other Income		
	Interest on Fixed Deposits	21.16	18.53
	Interest on Security Deposit	0.16	0.16
	Interest on Income Tax Refund	4.11	0.14
18	Incentive on Purchases	28.05	10.73
	Exchange Fluctuation Gain	1.49	21.44
	Profit on Sale of Car	-	0.03
	Other Income	0.10	-
		55.06	51.02
	Purchases of stock-in-trade		
	Purchases	10,261.30	10,370.64
	Less: Purchase Return	0.66	22.48
		10,260.65	10,348.15
	<u>Purchases Comprises of :</u>		
19	Battery	94.83	67.91
	Insulators	267.31	168.69
	Ferro Alloys	9,182.85	7,887.78
	Tyre & Tubes	541.82	466.96
	Electrical Goods	36.85	50.55
	Steel Products	134.17	1,703.93
	Others	2.82	2.34
		10,260.65	10,348.15
	Changes in inventories of stock-in-trade		
	Opening Stock in Trade	545.70	575.28
20	Less: Closing Stock in Trade	558.82	545.70
		Net (Increase) / decrease	(13.12) 29.58
	Employee Benefits Expense		
	Salaries and Wages (Including Director Salary)	85.26	85.61
	PF & other Contributions	8.40	8.48
	Staff Welfare Expenses	1.04	0.99
		94.69	95.08
	Finance Costs		
	Interest	101.65	69.61
	Bill Discounting /LC Discounting Charges	0.47	-
22	Other Finance costs	0.91	12.13
		103.03	81.74



Amrta Kumar Ghosh

Anty Ghosh



AURO INDUSTRIES LIMITED
CIN-U24299WB1995PLC074068
Notes forming part of the financial statements as on 31-03-2026

(Rs. in lacs)

Note	Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
		Rs.	Rs.
23	Other expenses		
	Clearing & Forwarding Expenses	5.74	4.03
	Transportation Charges	22.28	29.08
	Collie and Cartage	2.23	1.50
	Insurance Charges	0.66	0.67
	Repairs and Maintenance	0.50	0.53
	Sales Promotion Expenses	1.08	1.04
	Telephone Charges	1.81	1.56
	Travelling and Conveyance	1.81	2.62
	Rent, Rates and Taxes	10.91	9.67
	Professional & Consultancy Charges	2.65	1.82
	Advertisement	0.05	0.08
	Bank Charges	3.55	2.45
	Subscription Expenses	1.79	1.68
	Electricity Charges	2.79	1.87
	Incentive on Sale	-	1.23
	Filing Fees	0.09	0.06
	Office Expenses	1.57	1.54
	Packing Charges	1.40	1.01
	Postage and Courier	0.02	0.02
	Other Expenses	0.96	2.67
	Software expenses	0.06	0.32
	Registrar & Share Transfer charges	0.04	0.09
	Printing and Stationery	0.15	0.21
	Vehicle Expenses	4.35	4.20
	Watch & Ward Expenses	2.02	1.88
	Payments to Auditors	2.25	3.00
		70.74	74.81
	Payments to the auditors comprises		
	As auditors - Statutory audit	1.50	1.50
	- Tax audit	0.50	0.50
	- Others	0.25	1.00
		2.25	3.00

24 Related Party Transaction

As Per Accounting Standard- 18 on "Related party Disclosures" related parties of the company are discussed below

(a) List of the Related Parties

Key management Personal (KMP)

Mr. Madhusudan Goenka, Director
Mr. Praveen Kumar Goenka, Director
Mr. Binod Agarwal, Director

Enterprises owned or significantly influenced by the KMP or their relative

Auro Impex & Chemicals Ltd. (Holding Company)
Auro Electropower Pvt. Ltd.
Tatanagar Transport Corporation Ltd.

Relative of KMP

Vanshika Goenka (Daughter of Director)
Vedika Keyal (Daughter of Director)

(b) Transaction with Related Parties

Particulars

Salary

Rent

Advance Received

Advance Paid

Sale of Stock in trade

Particulars	KMP	Relative of KMP	Enterprises owned or significantly influenced by the KMP or their relative
	Rs	Rs.	Rs.
Salary	13.53	8.42	
Rent			4.25
Advance Received			50.58
Advance Paid			51.43
Sale of Stock in trade			67.95

(c) Balance Outstanding as on Mar 31,2026

Particulars

Sundry Debtors

Staff Advance

0.85

(d) Summary of Material Related Parties transaction carried out in the ordinary course of business are as under:

Name	Opening Debit/(Credit)	Period Debit	Period Credit	Closing Debit/(credit)	Remarks
AURO ELECTROPOWER PVT. LTD.		4.25	4.25		Rent / Electric
AURO ELECTROPOWER PVT. LTD.		0.17	0.17		Advances
AURO ELECTROPOWER PVT. LTD.		0.20	0.20		Sales of stock in trade
AURO IMPEX & CHEMICALS LTD.		67.75	67.75		Sales of stock in trade
AURO IMPEX & CHEMICALS LTD.		50.01	50.01		Advances
VEDIKA KEYAL		1.25	0.40	0.85	Staff Advances

Note : Material Transaction which are 10% or more than 10% of aggregate amount of transaction carried out during the year have been disclosed.



Praveen Kumar Goenka

Binod Agarwal



AURO INDUSTRIES LIMITED
CIN- U24299WB1995PLC074068
Notes forming part of the financial statements as on 31-03-2026

25 Accounting Ratios						
Ratios	Numerator	Denominator	2025-26	2024-25	Percentage of Variance	Reason if Variance is >25%
Current Ratio	Current Assets	Current Liabilities	1.38	1.26	9.66%	
Debt - Equity Ratio	Total Debt	Total Equity	1.77	3.28	-46.02%	Reduction in debt due to payment made and increase in total equity
Debt - Service Coverage Ratio	Earning before interest and taxes less non cash expenses	Interest Payments+ Principal Repayments made during the year for long term Loans	0.99	1.18	-15.81%	
Return on Equity Ratio	Net Profit after Taxes - Preference Dividend (if any)	Average Shareholders Equity	2.67%	6.19%	-56.84%	Lower profitability
Inventory Turnover Ratio	Cost of goods sold	Average Inventory	18.56	18.52	0.19%	
Trade Receivable Turnover Ratio	Net Credit Sales	Average Accounts Receivable	10.35	11.68	-11.37%	
Trade Payables Turnover Ratio	Net Credit purchases	Average Accounts Payable	62.86	85.44	-26.43%	Due to higher average accounts payable
Net Capital Turnover Ratio	Revenue from Operations	Average Working Capital	19.93	19.37	2.89%	
Net Profit Ratio	Net Profit	Net Sales	0.15	0.33	-54.43%	Lower profitability
Return on Capital Employed	Earning before interest and taxes	Capital Employed	20.81	22.03	-5.52%	
Return on Investment	Net Profit	Total Assets-Defferd Tax Asset-Intangible assets	0.82	1.29	-36.80%	Decrease in Total Assets and lower profitability also



Anurag Kumar Ghosh *Pratibha Ghosh*

AURO INDUSTRIES LIMITED			
CIN-U24299WB1995PLC074068			
Notes forming part of the financial statements as on 31-03-2026			
Note	Particulars	(Rs. in lacs)	
		As at 31 March, 2026	As at 31 March, 2025
		Rs	Rs
26	Earning Per Share		
	Net profit / (loss) for the year	15.77	35.07
	Weighted average number of equity shares	923,100	923,100
	Par value per share	10	10
	Earnings per share - Basic	1.71	3.80
	Earnings per share - Diluted	1.71	3.80
27	Details of dues to micro and small enterprises as defined under the MSMED Act, 2006		
	Particulars	As at 31 March, 2026	As at 31 March, 2025
	The principal amount and the Interest due thereon remaining unpaid to any Micro/Small supplier.		
	- Principal amount		
	- Interest thereon	Nil	Nil
	The interest paid by the buyer as above, along with the amount of payments made beyond the appointed date during each accounting year.	Nil	Nil
	The amount of interest due and payable for the period of delay in making payments which has been made beyond the appointed day (during the year) but without adding the interest specified under the Micro, Small And Medium Enterprises Act Development Act 2006.	Nil	Nil
	The amount of interest accrued and remaining un paid at the end each accounting year.	Nil	Nil
	The amount of further Interest remaining due and payable even in the succeeding year until such date when the interest dues as above are actually paid to the Small / Micro Enterprises.	Nil	Nil
	The Company has circulated confirmation for the identification of suppliers registered under the Micro, Small and Medium Enterprises Development Act, 2006. On the basis of information available with the Company under the aforesaid Act, details of enterprises to whom the Company owes dues at year end are given above. Reasons for delay in amount of payments is due to rejection of materials and as per the terms with the party. This has been relied upon by the Auditors.		
28	Contingent Liabilities		
	Claims against the Company not acknowledged as debt - Bank Guarantee	2.75	2.03
	Guarantees - Corporate Guarantee to the extent of company's Net worth given to Indian Bank for various credit facilities taken by its holding company M/s. Auro Impex and Chemicals Ltd.		
29	Additional information pursuant to paragraph 5(viii) of Part II of Schedule III to the Companies Act, 2013 are follows:		
a)	<u>C.I.F. value of imports</u>		
	Trading Goods	1,283.72	1,290.70
b)	<u>Expenditure in Foreign Currency</u>		
	Travelling	Nil	Nil
c)	<u>Earnings in Foreign Currency</u>		
	Export of goods on FOB Basis	Nil	Nil



Pravin Kumar Ghosh
Prin. Officer

AURO INDUSTRIES LIMITED

CIN-U24299WB1995PLC074068

Notes forming part of the financial statements as on 31-03-2026

30	Reconciliation of quarterly returns or statement of current assets filed with Bank				
	Qtr	Reason of Material Discrepancy	Stock	Debtors upto 90 days	Remarks
	June'25		578.82	1,068.83	As submitted to Indian Bank
			578.75	1,069.71	As per Books
			0.01%	-0.08%	% of Variance
			0.07	-0.88	Difference
	Sept'25		565.36	2,118.09	As submitted to Indian Bank
			550.03	2,118.10	As per Books
			2.71%	0.00%	% of Variance
			15.32	-0.01	Difference
	Dec'25		595.89	1,546.67	As submitted to Indian Bank
			595.82	1,546.67	As per Books
			0.01%	0.00%	% of Variance
			0.07	-	Difference
	Mar'26		558.82	450.27	As submitted to Indian Bank
			558.82	449.48	As per Books
			0.00%	0.18%	% of Variance
			-0.00	0.79	Difference
	**In view of the nature of company's business activities, Variance of upto 10% is not considered material, hence not commented upon.				
31	During the year, the Company has not granted any Loans or Advances in the nature of loans which are either repayable on demand or without specifying any terms or period of repayment to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.				
32	The title deeds of the immovable property are held in the name of the Company Only.				
33	No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder, the company for the financial year 2025-26.				
34	The Company is not declared as wilful defaulter by any bank or financial Institution or any other lender.				
35	The company has any not entered into any transactions with companies which are struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 during the financial year 2025-26.				
36	During the year, the Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall.				
	(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries; the company				
37	During the year Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall				
	(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,				
38	The Company does not have any transaction relating to earlier years that has been surrendered or disclosed as income during the year in the tax assessments under the Income tax Act, 1961 and also there are no such previously unrecorded income and related assets relating to earlier years which have been recorded in the books of account during the year.				
39	The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.				
40	The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.				
41	The Company has not revalued its Property, Plant & Equipments and Intangible assets during the year.				
42	Previous Year's figures has been regrouped/ reclassified wherever necessary with the current year's classification/ disclosure				

As per our Report of even
Date Annexed herewith
For N S T & Associates
Chartered Accountants

(N. K. THARAD)
Proprietor

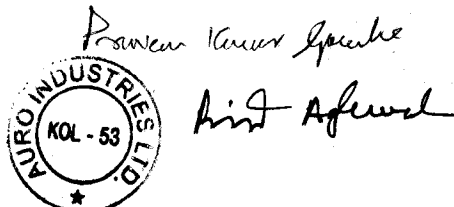
M. No. 51867
Firm Regn. No.314198E
Kolkata
Date : 19/05/2026

For and on behalf of the Board of Directors

N. S. Goenka
Madhusudan Goenka
Director
DIN 00146365

Praveen Kumar Goenka
Praveen Kumar Goenka
Director
DIN 00156943

Binod Agarwal
Binod Agarwal
Director
DIN 00215233



AURO INDUSTRIES LIMITED
CIN-U24299WB1995PLC074068

Deferred tax Calculation

Particulars	(Rs. in lacs)	
	<u>Amount</u>	<u>Amount</u>
	<u>31.03.25</u>	<u>31.03.26</u>
WDV as per Companies Act.	33	40
WDV as per Income Tax Act	32,258	39,944
	(32,225)	(39,904) -3990388.897
	25.17%	25.17%
	8,111.00	10,043.81
	19200	8971 10,229



S. Suresh Kumar Gandhi
Joint Ageword

AURO INDUSTRIES LIMITED
DETAILS OF CLUBBING ACCOUNT HEADS

ACCOUNT HEADS	Amount (Rs.) 31.03.2026	Amount (Rs.) 31.03.2025	ACCOUNT HEADS	Amount (Rs.) 31.03.2026	Amount (Rs.) 31.03.2025
RENT RATES & TAXES			TRAVELING & CONVEYANCE		
Office Rent	360,000.00	315,000.00	Traveling	76,685.00	38,590.00
Godown Rent	515,840.00	411,840.00	Conveyance	104,029.00	222,912.75
Professional Tax	12,500.00	35,000.00	Conveyance CIT	-	60.00
Durgapur Godown	152,460.00	159,600.00		180,714.00	261,562.75
Trade Licence	31,938.00	27,932.00	TRANSPORTATION CHARGES		
Corpn. Tax - Property Tax	17,806.00	17,805.00	Carriage Inward	81,255.00	122,744.00
	1,090,544.00	967,177.00	Carriage Out ward	1,653,136.12	2,170,484.00
SALES PROMOTION EXPENSES			Delivery Expenses	217,942.00	174,224.54
Sales Promotion Exp.	107,774.18	107,078.53	Tata Ace Running Expenses	267,264.00	309,518.00
			Toll Tax	8,080.00	-
	107,774.18	107,078.53	Freight Charges	-	130,960.00
EMPLOYEE BENEFIT EXPENSES				2,227,677.12	2,907,930.54
Salary	4,954,291.00	4,976,648.00	Other Expenses		
Conveyance Allowance			Misc. Exp	5,001.40	518.00
Houser Rent	1,981,706.00	1,990,662.00	Interest On TDS/TCS		31.00
Perquisites	100,000.00	102,250.00	Misc. Exp	5,001.40	549.00
Other Allowance			M swipe charges	-	2,505.00
Bonus	210,294.00	211,631.00	Service Charges of testing+disinfecting	2,331.00	2,331.00
ESI- Expenses	30,312.00	48,933.00	GEM tender Expenses	14,899.59	18,772.65
PF Expenses	314,334.00	350,247.00	Sundry Debtors written off	(2,612.86)	(274.27)
Gratuity Expenses	495,000.00	448,738.00	design charges	-	132,542.00
Total	8,085,937.00	8,129,109.00	Biswas point service charges	18,810.00	-
Directors Remuneration	1,279,836.00	1,279,836.00	Interest on P tax	206.00	-
Staff Welfare Expenses	103,660.50	99,354.00	Differences in FDR	1,657.00	-
	9,469,433.50	9,508,299.00	Late delivery charges	13,900.00	315.00
OTHER INCOME			LEI registration fee	3,650.00	1,110.00
Incentive of Purchase - TVS	2,805,103.90	1,073,093.95	Warranty claim	13,186.00	79,223.00
Incentive of Purchase -Sheelace	-	-	Service Chrg. for ERP on Plastic Waste	15,000.00	-
Other Misc. Income	4,085.00	-	hulladec registration & service	-	30,000.00
Exchang Fluctuation Gain	148,518.80	2,143,662.64	Annual Fee - Hulladec	5,071.82	-
LC Collection Charges	-	-	NSDL Custody Fee	5,000.00	-
Interest on FD	2,115,978.00	1,882,606.00	Income Tax on Regular Asst. 24-25	-	-
Interest on IT refund	411,325.00	13,732.58		91,098.55	266,524.38
Earlier Year Income	5,426.00	-		96,099.95	267,073.38
Profit on Sale of Car	-	2,622.32	Motor Car Expenses		
Interest on Security Deposit - Tvs	16,000.00	16,044.00	Car Insurance Charges	51,365.64	59,091.00
	5,506,436.70	5,131,761.49	Car Parking Fee	42,000.00	42,000.00
FINANCE COST			Car expenses	334,626.44	312,024.22
Bank Interest	9,401,131.00	6,428,401.00	Moped expenses	7,325.78	6,751.00
Bank Interest on term loan	280,253.00	532,421.48		435,317.86	419,866.22
Other Interest on SB LC	483,477.00	-	BANK CHARGES		
Total Interest cost	10,164,861.00	6,960,822.48	Bank Charges	254,424.99	103,785.86
L/C Discounting Charges	-	850,481.50	Foreign Bank Charges	100,455.47	141,120.94
Bank charges for LC opening & pay	46,627.78	472,437.29		354,880.46	244,906.80
Bank interest on LC purchase			PROFESSIONAL & CONS. CHGS.		
Bank Processing Fee	91,340.00	(110,042.00)	Professional Charges	264,910.00	161,300.00
	137,967.78	1,212,876.79	Stock Audit Charges	-	20,000.00
Total	10,302,828.78	8,173,699.27	Legal Expenses	200.00	220.00
TELEPHONE CHARGES				265,110.00	181,520.00
Bsnl-Land Line	22,133.11	20,108.15	DONATION & SUBSCRIPTION		
Mobile	93,779.53	71,303.85	Donation u/s 80G	-	150,000.00
Internet Charges	20,342.10	19,176.00	Membership Fee	-	-
Jio	10,812.00	10,812.00	Subscription	179,338.00	17,778.00
Airtel Mobile/telepone	21,397.20	21,153.56		179,338.00	167,778.00
R/OFF	(0.07)	-	CLEARING & FORWARDING EXP.		
Re-imbursement of Telephone chgs.	12,476.00	13,710.67	Clearing & Forwarding Exp	573,632.00	403,312.47
	180,939.87	156,264.23	Custom agent service charges	-	-
			Detention charges	-	-
				573,632.00	403,312.47



Praveen Kumar Sankhe
Prat Ajeval

AERO INDUSTRIES LIMITED
DETAILS OF FIXED ASSETS AS AT 31/03/2024 (TAX ADIT)

ITEM	RATE OF DEPRECIATION	WDV AS ON 01/04/2023	ADDITION DURING THE PERIOD	DATE	SALE DURING THE PERIOD	DATE	TOTAL	DEPRECIATION FOR THE YEAR	WDV ON 01/04/2024
MOTOR CAR	15%	2,014,311.00	1,319,622.00	01/27/2026			3,333,933.00	401,119.00	2,932,814.00
TOOLS AND BATTERY CHARGER	15%	3,068.00					3,068.00	460.00	2,608.00
ELECTRICAL INSTALLATION	15%	1,558.00					1,558.00	234.00	1,324.00
FURNITURE AND FUTURE	10%	145,131.00					145,131.00	14,513.00	130,618.00
COMPUTERS	40%	44,477.54					44,477.54	17,791.00	26,686.54
COMPUTER PERIPHERALS	40%	52.00					52.00	21.00	31.00
COMPUTER SOFTWARE	40%	4.00					4.00	2.00	2.00
IPRAX	15%	1,771.00					1,771.00	269.00	1,480.00
AIR CONDITONER	15%	21,395.00					21,395.00	3,295.00	18,100.00
MOBILE HAND SET	15%	96,803.94					96,803.94	14,513.00	82,290.94
OFFICE PREMISES	10%	729,416.00					729,416.00	72,941.60	656,474.00
LAPTOP	40%	1,254.50					1,254.50	502.00	752.50
BATTERY CHARGER/TESTER	15%	12,665.00					12,665.00	1,899.00	10,766.00
	15%	11,332.00					11,332.00	1,696.00	9,636.00
	15%	2,412.53					2,412.53	362.00	2,050.53
EXHAUST FAN	15%	17,877.25					17,877.25	2,682.00	15,195.25
	15%	6,589.00					6,589.00	988.00	5,601.00
TVS XI 100	15%	57,954.00					57,954.00	8,693.00	49,261.00
PRINTER & SCANNER	15%	8,570.00					8,570.00	1,286.00	7,284.00
CCTV	15%	28,132.20					28,132.20	4,220.00	23,912.20
REFRIGERATOR	15%	8,775.00					8,775.00	1,316.00	7,459.00
WATER PURIFIER	15%	3,715.00					3,715.00	558.00	3,157.00
M SWP MACHINE	15%	6,837.00					6,837.00	1,026.00	5,811.00
UPS	40%	1,750.00					1,750.00	700.00	1,050.00
TOTAL		3,225,797.94	1,319,622.00	06/09/24			4,545,419.94	551,001.00	3,994,418.94

AERO INDUSTRIES LIMITED
DETAILS OF FIXED ASSETS AS AT 31/03/2024 (TAX ADIT)

ITEM	RATE OF DEPRECIATION	WDV AS ON 01/04/2023	ADDITION DURING THE PERIOD	DATE	SALE DURING THE PERIOD	DATE	TOTAL	DEPRECIATION FOR THE YEAR	WDV ON 01/04/2024
MOTOR CAR	15%	2,969,778.00					2,969,778.00	355,467.00	2,614,311.00
TOOLS AND BATTERY CHARGER	15%	3,610.00					3,610.00	542.00	3,068.00
ELECTRICAL INSTALLATION	15%	1,833.00					1,833.00	275.00	1,558.00
FURNITURE AND FUTURE	10%	161,257.00					161,257.00	16,125.70	145,131.00
COMPUTERS	40%	56,738.69	13,050.85	12/11/24			69,789.54	25,302.00	44,477.54
COMPUTER PERIPHERALS	40%	86.00					86.00	34.00	52.00
COMPUTER SOFTWARE	40%	7.00					7.00	3.00	4.00
IPRAX	15%	2,032.00					2,032.00	305.00	1,727.00
AIR CONDITONER	15%	25,171.00					25,171.00	3,776.00	21,395.00
MOBILE HAND SET	15%	113,886.94					113,886.94	17,083.00	96,803.94
OFFICE PREMISES	10%	810,462.00					810,462.00	81,046.20	729,416.00
LAPTOP	40%	2,091.50					2,091.50	837.00	1,254.50
BATTERY CHARGER/TESTER	15%	14,696.00					14,696.00	2,234.00	12,462.00
	15%	13,300.00					13,300.00	1,996.00	11,304.00
	15%	2,412.53					2,412.53	362.00	2,050.53
EXHAUST FAN	15%	21,032.25					21,032.25	3,154.84	17,877.25
	15%	7,752.00					7,752.00	1,163.00	6,589.00
TVS XI 100	15%	15,175.00					15,175.00	2,276.25	12,898.75
PRINTER & SCANNER	15%	10,982.00					10,982.00	1,647.30	9,334.70
CCTV	15%	33,097.20					33,097.20	4,964.58	28,132.20
REFRIGERATOR	15%	10,323.00					10,323.00	1,548.45	8,774.55
WATER PURIFIER	15%	4,375.00					4,375.00	656.25	3,718.75
M SWP MACHINE	15%	8,044.00					8,044.00	1,206.60	6,837.40
UPS	40%	2,516.00					2,516.00	1,006.40	1,509.60
TOTAL		3,690,294.11	21,741.85	09/07/24	6,685	01/07/24	3,712,035.96	511,033.00	3,201,002.96



Sanjay Kumar Gupta
Joint A/c Officer