



# AURO IMPEX & CHEMICALS LIMITED

740 A, Block 'P', New Alipore, Kolkata 700 053, INDIA, Ph. No. (033) 2400 6300/01/02  
E-mail : aimpche@gmail.com, Website : www.auroimpex.com, CIN - L51909WB1994PLC061514

To  
The Manager  
Listing Department  
**The National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block G  
Bandra Kurla Complex, Bandra  
Mumbai- 400051

Date: - 13.11.2025

**NSE SYMBOL:** AUROIMPEX      **ISIN:** INE0NUL01018

Dear Sir/Madam,

**Subject: Outcome of the Meeting of the Board of Directors held on 13<sup>th</sup> November, 2025 in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 30 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 13<sup>th</sup> November, 2025 has inter alia:

1. Considered and approved Un-Audited Standalone & Consolidated Financial Results of the Company for the Half-Year ended September 30, 2025;
2. took a note of CFO Certification on the Un-Audited (Standalone & Consolidated) Financial Results for the Half-Financial Year ended on September 30, 2025:
3. took 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, 2025:

Pursuant to Regulation 33 and other applicable regulations of the Listing Regulations, we enclose the following:

- i. Un-Audited Financial Results (Consolidated and Standalone) for the half-year ended September 30, 2025; and
- ii. Limited Review Report on the aforesaid Un-Audited Financial Results (Consolidated and Standalone).

The meeting of the Board of Directors commenced at 5:00 P.M. and concluded at 5:45 P.M.



# AURO IMPEX & CHEMICALS LIMITED

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Please take the same on your record.

Thanking you,

Yours Faithfully,

For **Auro Impex & Chemicals Limited**

Rahul Choudhury

Digitally signed by  
Rahul Choudhury  
Date: 2025.11.13  
20:32:54 +05'30'

**(Rahul Choudhury)**

Company Secretary & Compliance Officer

Encl: As stated above



Independent Auditor's Review Report on Standalone Unaudited Financial Results of the Company for six months ended on 30<sup>th</sup> September 2025 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 Limited. ("the Company") for the six months ended 30<sup>th</sup> September, 2025 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 13, 2025, has been prepared in accordance the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting", 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.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 , as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jain Sonu & Associates  
(Chartered Accountants)  
Firm's Registration No.: 324386E

*Sjain*

Date: 13/11/2025  
Place: Kolkata



CA Sonu Jain  
(Partner)  
Membership No.: 060015  
UDIN :- 25060015 BMLXIR1826

**AURO IMPEX & CHEMICALS LIMITED**  
(Formerly known as Auro Impex & Chemicals Private Limited)  
CIN : L51909WB1994PLC061514  
Standalone Balance Sheet as at 30th September 2025

(Rs in Lakhs)

		30th September 2025 (Amount in Rs) (Unaudited)	31st March 2025 (Amount in Rs) (Audited)
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1)</b>	<b>Shareholders' Funds</b>		
	(a) Share Capital	1,220.08	1,220.08
	(b) Reserves and Surplus	3,088.48	2,916.84
	<b>Total Shareholder's Funds</b>	<b>4,308.56</b>	<b>4,136.92</b>
<b>(2)</b>	<b>Non-Current Liabilities</b>		
	(a) Long-Term Borrowings	679.71	763.34
	(b) Deferred Tax Liability (Net)	100.85	94.27
	(c) Other Long Term Liabilities	108.00	108.00
	<b>Total Non-Current Liabilities</b>	<b>888.56</b>	<b>965.60</b>
<b>(3)</b>	<b>Current Liabilities</b>		
	(a) Short-Term Borrowings	2,807.09	3,611.55
	(b) Trade Payables		
	- Dues to Micro & Small Enterprise	17.89	199.97
	- Dues to Others	483.98	236.08
	(c) Other Current Liabilities	438.50	151.22
	(d) Short-Term Provisions	76.72	26.07
	<b>Total Current Liabilities</b>	<b>3,824.19</b>	<b>4,224.89</b>
	<b>Total Equity &amp; Liabilities</b>	<b>9,021.31</b>	<b>9,327.40</b>
<b>II. ASSETS</b>			
<b>(1)</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment		
	(i) Tangible Assets	1,202.91	1,196.92
	(iii) Capital Work-in-Progress	655.03	644.89
	(b) Non-Current Investment	85.05	55.00
	(c) Other Non-Current Assets	134.28	83.29
	<b>Total Non-Current Assets</b>	<b>2,077.27</b>	<b>1,980.10</b>
<b>(2)</b>	<b>Current Assets</b>		
	(a) Inventories	3,586.20	2,874.12
	(b) Trade Receivables	1,872.12	2,955.07
	(c) Cash and Bank Balances	559.68	604.08
	(d) Short-Term Loans and Advances	825.62	861.94
	(e) Other Current Assets	100.43	52.08
	<b>Total Current Assets</b>	<b>6,944.05</b>	<b>7,347.30</b>
	<b>Total Assets</b>	<b>9,021.31</b>	<b>9,327.40</b>



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

*M S Goenka*

Madhusudan Goenka  
Managing Director  
DIN-00146365

**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, 2025

(Rs in Lakhs)

Sl No.	Particulars	Half Year Ended			Year Ended	
		30th September 2025 (Unaudited)	31 March 2025 (Unaudited)	30th September 2024 (Unaudited)	31 March 2025 (Audited)	
1	<b>Income from Operations</b>					
	(a) Revenue from Operations	5,849.77	8,154.65	8,217.32	16,371.97	
	(b) Other Income	56.77	68.97	56.23	125.21	
	<b>Total Income</b>	<b>5,906.54</b>	<b>8,223.62</b>	<b>8,273.55</b>	<b>16,497.17</b>	
2	<b>Expenditure</b>					
	(a) Cost of Raw Material Consumed	5,133.07	7,337.84	7,215.16	14,553.00	
	(b) Changes In Inventories Of Finished Goods, Work-In-Progress & Stock-In-Trade	(112.33)	(31.33)	53.26	21.93	
	(c) Employee Benefits Expenses	144.19	140.44	136.79	277.23	
	(d) Finance Cost	173.60	165.13	126.20	291.32	
	(e) Depreciation and Amortisation Expense	26.84	21.78	17.54	39.32	
	(f) Other Expenses	312.28	344.65	397.88	742.53	
3	<b>Total Expenses</b>	<b>5,677.66</b>	<b>7,978.52</b>	<b>7,946.83</b>	<b>15,925.34</b>	
4	<b>Profit before Exceptional Items</b>	<b>228.88</b>	<b>245.11</b>	<b>326.73</b>	<b>571.83</b>	
5	<b>Add : Exceptional Item</b>	-	-	-	-	
6	<b>Profit before Tax</b>	<b>228.88</b>	<b>245.11</b>	<b>326.73</b>	<b>571.83</b>	
	<b>Less : Tax Expense</b>					
	(a) Current Tax	50.65	52.18	83.89	136.07	
	(b) Mat Credit Entitlement	-	-	-	-	
	(c) Earlier Year Tax	-	-	3.83	3.83	
	(d) Deferred Tax	6.59	(2.62)	6.64	4.03	
7	<b>Total Tax</b>	<b>57.24</b>	<b>49.56</b>	<b>94.37</b>	<b>143.93</b>	
8	<b>Net Profit</b>	<b>171.64</b>	<b>195.55</b>	<b>232.36</b>	<b>427.90</b>	
9	<b>Paid Up Share Capital (Face Value ₹ 10 each)</b>	<b>1,220.08</b>	<b>1,220.08</b>	<b>1,220.08</b>	<b>1,220.08</b>	
10	<b>Earning per share (Face Value ₹ 10 each)</b>					
	(a) Basic	1.41	1.60	1.90	3.51	
	(b) Diluted	1.41	1.60	1.90	3.51	

**Notes:**

(a) The Standalone Financial Results of the Company for the half year ended 30th September, 2025 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 13th November, 2025. 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 2025 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) The above Financial Results of the company for the Half year ended 30th September, 2025 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.

Place : Kolkata  
Date: 13.11.2025



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

*M. S. Goenka*

Madhusudan Goenka  
Managing Director  
DIN-00146365



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

Cash Flow Statement for the period ended 30th September 2025

Particulars	(Rs. In Lakhs)	
	30th September 2025 (Unaudited)	31st March 2025 (Audited)
<b>A Cash Flow From Operating Activities</b>		
Profit before tax from continuing operations	228.88	571.83
<b>Profit Before Tax</b>	<b>228.88</b>	<b>571.83</b>
<b>Adjustment for Non cash &amp; Non operating item</b>		
Depreciation	26.84	39.32
Profit on Sale of Asset	(0.16)	-
Interest & Finance Charges	113.02	197.02
Profit on sale of Mutual Fund	(0.05)	-
Interest Received	(6.49)	(9.64)
Foreign Exchange Fluctuation Profit	(0.17)	(2.27)
<b>Operating Profit before changes in working capital</b>	<b>361.87</b>	<b>796.26</b>
<b>Movements in working capital:</b>		
Increase/(Decrease) in Trade Payables	65.99	19.01
Increase/(Decrease) in Other Current Liabilities	287.28	(208.61)
Increase/(Decrease) in Other Long Term Liability	-	(108.03)
Decrease/(Increase) in Trade Receivables	1,082.95	(1,522.67)
Decrease/(Increase) in Inventories	(712.07)	(20.69)
Decrease/(Increase) in Short Term Loan and Advances	36.32	29.59
Decrease/(Increase) in Other Non Current Assets	(50.99)	(15.81)
Decrease/(Increase) in Others Current Assets	(48.34)	34.95
<b>Net cash flow before Tax and Extra ordinary Item</b>	<b>1,023.00</b>	<b>(995.99)</b>
Direct Taxes (Paid) /Refund	0.02	(191.56)
<b>Net cash flow from / (used in ) operating activities (A)</b>	<b>1,023.02</b>	<b>(1,187.55)</b>
<b>B Cash flows from investing activities</b>		
Purchase of fixed assets, including intangible assets, CWIP and capital advances	(43.05)	(387.68)
Proceeds from Sale of Assets	0.25	1.78
Investment made during the year	(44.05)	(55.00)
Proceeds from Sale of Investment	14.05	-
Interest Received	6.49	9.64
<b>Net Cash flows from investing activities (B)</b>	<b>(66.30)</b>	<b>(431.26)</b>
<b>C Cash flows from financing activities</b>		
Proceeds from Issuance of Share Capital & Security Premium	-	79.85
Proceeds/(Repayment) from Long Term borrowings	(83.63)	(138.27)
Proceeds/(Repayment) from Short Term borrowings	(804.46)	1,577.39
Interest Paid	(113.02)	(197.02)
<b>Net cash flows from/(used in) in financing activities (C)</b>	<b>(1,001.10)</b>	<b>1,321.95</b>
Net increase / (decrease) in cash and cash equivalent (A+B+C)	(44.39)	(296.86)
Cash and cash equivalent at the beginning of the year	604.08	900.95
<b>Cash and cash equivalent at the end of the year</b>	<b>559.68</b>	<b>604.08</b>
<b>Component of cash and cash equivalents</b>		
Cash in Hand	38.57	31.85
With Banks - On Current Account	396.10	450.64
Other Bank Balance	125.01	121.59
<b>Total cash and cash equivalents</b>	<b>559.68</b>	<b>604.08</b>



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

*M. Goenka*  
**Madhusudan Goenka**  
**Managing Director**  
**DIN-00146365**

**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 2025**

**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.

3 The above financials of M/s Auro Impex & Chemicals Ltd (the company) for the half year ended 30th September 2025 were received by audit committee and were approved and taken on record by board of director in there meeting held on 13th November, 2025 and Mr. Praveen Kumar Goenka ,whole time of director and Mr. Madhusudan Goenka managing director are authorised by the board of director for signing of the financial result.

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, as well as trading.

4 Company has also started new line of manufacturing of Stainless Steel Pipes during the current Financial year. Due to addition of new line of product Segment reporting in being made.

5 The statutory auditor have carried our limited review of the unaudited standalone financial result for the half year ended September 30th,2025 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 30th, 2025 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

*M. S. Goenka*

Madhusudan Goenka  
Managing Director  
DIN-00146365



**Independent Auditor's Report on Consolidated Unaudited Half Financial Results of the Company for the six months ended on 30<sup>th</sup> September 2025 of Auro Impex & Chemicals Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

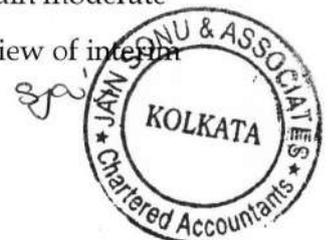
Review Report to,

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, 2025, (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 13, 2025. The Statement has prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, the Act') as amended read with relevant rules issued there under, other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review,

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," as specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim



financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We have also performed procedures in accordance with the Circular issued by the SEBI under regulations 33(8) of the SEBI (Listing Obligations and Disclosure 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. 7668.34 Lakhs and Company's share of net profit/ (loss) after tax of Rs. (9.39) Lakhs for six months ended 30th September, 2025, as considered in the Unaudited Consolidated Financial Results in respect of the subsidiary mentioned in paragraph 4 above. The result of this subsidiaries is based solely on management certified account. According to the information and explanation given to us by the management, the said Financial Result is not material to the Company.

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

Place: Kolkata

Date: 13.11.2025

For Jain Sonu & Associates

(Chartered Accountant)

Firm's Registration No.: 324386E



*Sjain*

CA Sonu Jain  
(Partner)

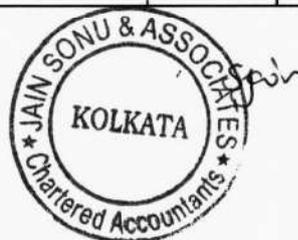
Membership No. 060015

UDIN: 25060015B4LXIQ5511

**AURO IMPEX & CHEMICALS LIMITED**  
**(Formerly known as Auro Impex & Chemicals Private Limited)**  
**CIN : U51909WB1994PLC061514**  
**Consolidated Balance Sheet as at 30th September 2025**

(Rs in Lakhs)

		Consolidated	
		30th September 2025 (Amount in RS)	31st March 2025 (Amount in RS)
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital		1,220.08	1,220.08
(b) Reserves and Surplus		3,659.63	3,501.05
<b>Total Shareholder's Funds</b>		<b>4,879.71</b>	<b>4,721.13</b>
<b>(2) Non-Current Liabilities</b>			
(a) Long-Term Borrowings		698.21	781.83
(b) Deferred Tax Liability (net)		100.97	94.46
(c) Other Long Term Liabilities		108.00	108.00
<b>Total Non-Current Liabilities</b>		<b>907.17</b>	<b>984.29</b>
<b>(3) Current Liabilities</b>			
(a) Short-Term Borrowings		3,892.17	5,509.46
(b) Trade Payables			
- Dues to Micro & Small Enterprise		17.89	199.97
- Dues to Others		2,076.04	316.53
(c) Other Current Liabilities		454.59	271.16
(d) Short-Term Provisions		89.08	38.43
<b>Total Current Liabilities</b>		<b>6,529.77</b>	<b>6,335.55</b>
<b>Total Equity &amp; Liabilities</b>		<b>12,316.65</b>	<b>12,040.98</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Fixed Assets			
(i) Tangible Assets		1,233.33	1,229.94
(iii) Capital Work-in-Progress		655.03	644.89
(e) Other Non-Current Assets		134.28	88.66
(f) Non Current investments		119.05	77.00
<b>Total Non-Current Assets</b>		<b>2,141.68</b>	<b>2,040.49</b>

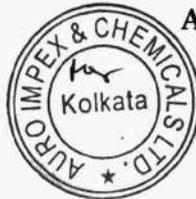


**AURO IMPEX & CHEMICALS LIMITED**  
**(Formerly known as Auro Impex & Chemicals Private Limited)**  
**CIN : U51909WB1994PLC061514**  
**Consolidated Balance Sheet as at 30th September 2025**

(Rs in Lakhs)

		Consolidated	
		30th September 2025 (Amount in Rs)	31st March 2025 (Amount in Rs)
(2)	<b>Current Assets</b>		
	(a) Inventories	4,136.25	3,419.82
	(b) Trade Receivables	4,150.44	4,439.08
	(c) Cash and Bank Balances	943.18	1,089.72
	(d) Short-Term Loans and Advances	844.12	970.46
	(e) Other Current Assets	100.98	81.41
	<b>Total Current Assets</b>	<b>10,174.98</b>	<b>10,000.50</b>
	<b>Total Assets</b>	<b>12,316.65</b>	<b>12,040.98</b>

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



*h. s. Goenka*

**Madhusudan Goenka**  
**Managing Director**  
**DIN-00146365**

**AURO IMPEX & CHEMICALS LIMITED**  
(Formerly known as Auro Impex & Chemicals Private Limited)  
CIN : U51909WB1994PLC061514

Consolidated Statement of Profit and loss for the half year and year ended 30th September 2025

		(Rs in Lakhs)			
Sl. No.	Particulars	Consolidated			Year Ended 31 March 2025 (Audited)
		Half year ended			
		30th September 2025 (Unaudited)	31 March 2025 (Unaudited)	30 September 2024 (Unaudited)	
1	<b>Income from Operations</b>				
	(a) Revenue from Operations	13,485.35	13,874.67	12,420.55	26,295.21
	(b) Other Income	78.51	106.27	69.96	176.23
	<b>Total Income</b>	<b>13,563.86</b>	<b>13,980.93</b>	<b>12,490.51</b>	<b>26,471.44</b>
2	<b>Expenditure</b>				
	(a) Cost of Raw Material Consumed	5,100.31	6,785.06	7,058.68	13,843.74
	(b) Purchases of Stock in Trade	7,556.90	6,003.58	4,344.57	10,348.15
	(c) Changes In Inventories Of Finished Goods, Work-In-Progress & Stock-In-Trade	(116.68)	104.08	(52.58)	51.50
	(d) Employee Benefits Expenses	190.66	187.07	185.24	372.32
	(e) Finance Cost	235.71	218.96	154.11	373.06
	(f) Depreciation and Amortisation Expense	29.44	25.42	21.11	46.53
	(g) Other Expenses	348.12	380.28	437.06	817.34
3	<b>Total Expenses</b>	<b>13,344.46</b>	<b>13,704.45</b>	<b>12,148.19</b>	<b>25,852.64</b>
4	<b>Profit before Exceptional Items</b>	<b>219.41</b>	<b>276.48</b>	<b>342.32</b>	<b>618.80</b>
5	<b>Add : Exceptional Item</b>	-	-	-	-
6	<b>Profit before Tax</b>	<b>219.41</b>	<b>276.48</b>	<b>342.32</b>	<b>618.80</b>
	<b>Less : Tax Expense</b>				
	(a) Current Tax	50.65	60.39	88.04	148.43
	(b) Mat Credit Entitlement	-	0.00	-	0.00
	(c) Earlier Year Tax	-	(0.00)	3.83	3.83
	(d) Deferred Tax	6.51	(2.85)	6.41	3.56
7	<b>Total Tax</b>	<b>57.16</b>	<b>57.53</b>	<b>98.29</b>	<b>155.82</b>
8	<b>Net Profit</b>	<b>162.24</b>	<b>218.95</b>	<b>244.03</b>	<b>462.98</b>
9	<b>Paid Up Share Capital (Face Value ` 10 each)</b>	<b>1,220.08</b>	<b>1,220.08</b>	<b>1,220.08</b>	<b>1,220.08</b>
10	<b>Earning per share (Face Value ` 10 each)</b>				
	(a) Basic	1.33	1.79	2.00	3.79
	(b) Diluted	1.33	1.79	2.00	3.79

**Notes:**

(a) The Financial Results of the Company for the half year and year ended 30th September 2025 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 13th November, 2025. 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.

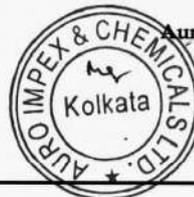
(b) The figures for the half year ended 30th September 2024 are the balancing figures between audited figures in respect of the full financial year & the year to date figures of the respective financial year.

(c) Previous Period Figures have been regrouped, re-arranged or recasted wherever necessary to make them comparable.

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

*M S Goenka*  
Madhusudan Goenka  
Managing Director  
DIN-00146365

Place : Kolkata  
Date : 13.11.2025



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

CIN : U51909WB1994PLC061514

Consolidated Cash Flow Statement for the year ended 30th SEP 2025

Particulars	(Rs. in Lakhs)	
	30th September 2025 Amount in Rs.	31st March 2025 Amount in Rs.
<b>A Cash Flow From Operating Activities</b>		
Profit before tax from continuing operations	219.41	618.80
<b>Profit Before Tax</b>	<b>219.41</b>	<b>618.80</b>
<b>Adjustment for Non cash &amp; Non operating item</b>		
Depreciation	29.44	46.53
Profit on Sale of Asset	(0.16)	-
Interest & Finance Charges	175.13	266.63
Profit on sales of mutual fund	(0.05)	-
Profit sale of Car	-	(0.03)
Forex Fluctuation	(3.13)	(23.71)
Interest Received	(16.38)	(28.17)
<b>Operating Profit before changes in working capital</b>	<b>404.25</b>	<b>880.05</b>
<b>Movements in working capital:</b>		
Increase/(Decrease) in Trade Payables	1,577.43	(40.89)
Increase/(Decrease) in Other Current Liabilities	183.43	(143.10)
Increase/(Decrease) in Other Long Term Liability	-	(108.03)
Decrease/(Increase) in Trade Receivables	288.63	(2,669.82)
Decrease/(Increase) in Inventories	(716.43)	8.89
Decrease/(Increase) in Short Term Loan and Advances	127.48	(45.66)
Decrease/(Increase) in Other Non Current Assets	(45.62)	105.47
Decrease/(Increase) in Others Current Assets	(19.57)	43.28
<b>Net cash flow before Tax and Extra ordinary item</b>	<b>1,799.61</b>	<b>(1,968.81)</b>
Direct Taxes (Paid) / Refund	(3.67)	(207.07)
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>1,795.94</b>	<b>(2,175.87)</b>
<b>B Cash flows from investing activities</b>		
Purchase of fixed assets, including intangible assets, CWIP and capital advances	(43.05)	(388.41)
Investment during the year	(54.05)	(77.00)
Proceeds from Sale of Investment	14.05	-
Proceeds from Sale of Assets	0.25	1.82
Interest Received	16.38	28.17
<b>Net Cash flows from investing activities (B)</b>	<b>(66.42)</b>	<b>(435.42)</b>
<b>C Cash flows from financing activities</b>		
Proceeds from Issuance of Share Capital	-	79.85
Proceeds/(Repayment) from Long Term borrowings	(83.63)	(164.39)
Proceeds/(Repayment) from Short Term borrowings	(1,617.29)	2,947.95
Interest Paid	(175.13)	(266.63)
<b>Net cash flows from/(used in) in financing activities (C)</b>	<b>(1,876.04)</b>	<b>2,596.78</b>
<b>Net increase / (decrease) in cash and cash equivalent (A+B+C)</b>	<b>(146.52)</b>	<b>(14.51)</b>
Cash and cash equivalent at the beginning of the year	1,089.71	1,104.20
<b>Cash and cash equivalent at the end of the year</b>	<b>943.18</b>	<b>1,089.72</b>
<b>Component of cash and cash equivalents</b>		
Cash in Hand	53.54	55.12
With Banks - On Current Account	402.20	603.33
Other Bank Balance	487.44	431.27
<b>Total cash and cash equivalents</b>	<b>943.18</b>	<b>1,089.72</b>



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

*Madhusudan Goenka*  
Madhusudan Goenka  
Managing Director  
DIN-00146365

**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 2025**

**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.

3 The above financials of M/s Auro Impex & Chemicals Ltd (the company) for the half year ended 30th September 2025 were received by audit committee and were approved and taken on record by board of director in there meeting held on 13th November 2025 and Mr. Praveen Kumar Goenka ,whole time of director and Mr. Madhusudan Goenka managing director are authorised by the board of director for signing of the financial result.

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, as well as trading.

Company has also started new line of manufacturing of Stainless Steel Pipes during the current Financial year. Due to addition of new line of product Segment reporting in being made.

5 The statutory auditor have carried our limited review of the unaudited consolidated financial result for the half year ended September 30,2025 as required by Regulation 33 of the SEBI (LODR) Regulation , 2015

6 The status of investor's complaint during the half year ended on September 30,2025 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

*M. Goenka*

Madhusudan Goenka  
Managing Director  
DIN-00146365

AURO IMPEX & CHEMICALS LIMITED								
(Formerly known as Auro Impex & Chemicals Private Limited)								
CIN : L51909WB1994PLC061514								
SEGMENTWISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE YEAR ENDED 30 TH SEPTEMBER, 2025								
(Amount in Lacs)								
Standalone				Particulars	Consolidated			
HALF YEAR ENDED		YEAR ENDED			HALF YEAR ENDED		YEAR ENDED	
30 the September 2025	31st March 2025	30 the September 2024	31st March 2025		30 the September 2025	31st March 2025	30 the September 2024	31st March 2025
Unaudited	Audited	Unaudited	Audited		Unaudited	Audited	Unaudited	Audited
				Segment Revenue (Net of Taxes)				
				Revenue from Manufacturing				
3,294.60	-	-	-	n) Air Pollution Control Equipments	3,294.60	-	-	-
401.85	-	-	-	b) Others	401.85	-	-	-
2,153.32	-	-	-	c) Revenue From Trading	9,821.66	-	-	-
5,849.77	-	-	-	Total	13,518.11	-	-	-
				Less : Inter Segment Revenue	32.76	-	-	-
5,849.77	-	-	-	Net Sales/Income from operations	13,485.35	-	-	-
				Segment Results				
				Segment Results (Profit+)/Loss(-) before Tax & Other Income from each segment) :				
354.54	-	-	-	a) Air Pollution Control Equipments	354.53	-	-	-
3.15	-	-	-	b) Others	3.15	-	-	-
7.19	-	-	-	c) Revenue From Trading	38.09	-	-	-
364.88	-	-	-	Total	395.77	-	-	-
173.60	-	-	-	Less : Interest Expenses	235.71	-	-	-
191.28	-	-	-	Add : Interest (Income)	160.06	-	-	-
56.77	-	-	-	Add : Other un-allocable income	78.51	-	-	-
248.05	-	-	-	Profit/(loss) before Exceptional Item and Tax	238.57	-	-	-
(19.16)	-	-	-	Add : Exceptional Items	(19.16)	-	-	-
228.88	-	-	-	Profit/(loss) before Tax	219.41	-	-	-
				Add : Exceptional Items	-	-	-	-
228.88	-	-	-	Profit/(loss) before Tax	219.41	-	-	-
				Segment Assets				
6,014.95	-	-	-	a) Air Pollution Control Equipments	6,014.93	-	-	-
810.79	-	-	-	b) Others	810.79	-	-	-
641.14	-	-	-	c) Others (Trading)	3,986.50	-	-	-
1,554.43	-	-	-	d) Unallocable	1,504.43	-	-	-
9,021.31	-	-	-	Total	12,316.65	-	-	-
				Segment Liabilities				
1,527.91	-	-	-	a) Air Pollution Control Equipments	1,527.91	-	-	-
366.54	-	-	-	b) Others	366.54	-	-	-
291.77	-	-	-	c) Others (Trading)	3,015.97	-	-	-
2,526.53	-	-	-	d) Unallocable	2,526.53	-	-	-
4,712.75	-	-	-	Total	7,436.95	-	-	-

Note:

(a) Comparative figures has not been reported as because the segmental reporting was not applicable prior to this half year to our concern.



**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 Half Year ended September 30, 2025 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*

**Kalyan Kumar Das**  
**Chief Financial Officer**

**Date: - 13.11.2025**

**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 Manager  
Listing Department  
**The National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block G  
Bandra Kurla Complex, Bandra  
Mumbai- 400051

Date: - 13.11.2025

**NSE SYMBOL:** AUROIMPEX      **ISIN:** INE0NUL01018

Dear Sir/Madam,

**Subject: 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, 2025**

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, 2025 signed by Mr. Kalyan Kumar Das, Chief Financial Officer of the Company.

You are requested to take the above information on your record.

Thanking you,

Yours Faithfully,

For **Auro Impex & Chemicals Limited**

Rahul Choudhury  
Digitally signed by  
Rahul Choudhury  
Date: 2025.11.13  
20:35:37 +05'30'

**(Rahul Choudhury)**

Company Secretary & Compliance Officer

**Encl: As above.**

**Statement of Deviation / Variation in Utilisation of Funds Raised through Public Issue for the Half Year Ended 30<sup>th</sup> September, 2025**

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, 2025
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						<b>Not Applicable</b>
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 :- 13.11.2025