



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: - 23.05.2025

NSE SYMBOL: AUROIMPEX

ISIN: INE0NUL01018

Dear Sir/Madam,

Subject: Outcome of the Meeting of the Board of Directors held on 23rd May, 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 23rd May, 2025 has inter alia, considered and approved the following matters: -

1. Approval of Audited Standalone & Consolidated Financial Results of the Company for the Half-year and Year ended March 31st, 2025;
2. Took note of the unmodified Statutory Auditors Report on the Audited Financial Results (Standalone & Consolidated) of the Company for the half Year and Year ended on March 31, 2025 (Copy enclosed). (Declaration pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 by Mr. Kalyan Kumar Das, Chief Financial Officer the Company on Unmodified Standalone & Consolidated Audit Report for the financial year ended March 31, 2025 is enclosed in **Annexure-A**
3. To Re-appoint M/s. R. Das & Associates, Chartered Accountants as Internal Auditors of the Company for the Financial Year 2025-26; **Annexure-B**
4. To Appoint M/s. Jain Sonu & Associates, Chartered Accountants as Tax Auditors of the Company for the Financial Year 2024-25; **Annexure-C**
5. To appoint CS Kumkum Rathi of M/s. M. Rathi & Co. as the Secretarial Auditor of the Company for consecutive five years from the financial year 2025-26 to 2029-30.
Annexure-D

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



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- i. Audited Financial Results (Consolidated and Standalone) for the half-year & year ended March 31, 2025; and
- ii. Auditors' Reports on the aforesaid Audited Financial Results (Consolidated and Standalone).

The details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are annexed herewith marked as **Annexure-B, C & D**.


The meeting of the Board of Directors commenced at 4:30 P.M. and concluded at 6:00 P.M.

Please take the same on your record.

Thanking you,

Yours Faithfully,

For **Auro Impex & Chemicals Limited**


(**Rahul Choudhury**)
Company Secretary & Compliance Officer

Encl: As stated above





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Annexure-A

DECLARATION In terms of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No.CIR/CFD/CNID/56/2016 dated May 27, 2016, I hereby declare that M/s. Jain Sonu & Associates, Chartered Accountants, Kolkata, Statutory Auditors of the Company have submitted the Audit Report (Standalone & Consolidated) with unmodified opinion on the financial results of the Company for the period ended on March 31, 2025.

For Auro Impex & Chemicals Limited

Kalyan Kumar Das

Kalyan Kumar Das

Chief Financial Officer

Date: 23/05/2025

Place: Kolkata





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Annexure-B

| SL No. | Particulars | Details |
|--------|--|---|
| 1. | Reason for change viz. appointment, Re-appointment, resignation, removal, death or otherwise | Appointment of M/s. R. Das & Associates, Chartered Accountants as Internal Auditors of the Company. |
| 2. | Date of appointment/ Re-appointment /cessation (as applicable) & term of appointment/ Re-appointment | Appointed on 23 rd May, 2025 for the Financial Year 2025-26. |
| 3. | Brief profile (in case of appointment) | M/s. R. Das & Associates is a Chartered Accountants firm working for more than 25 years in the field of Company Audit, Tax Audit and Internal Audit, Accountings, Audit, Income Tax Matters, etc. |
| 4. | Disclosure of relationships between directors (in case of appointment of a director) | N.A. |



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Annexure-C

| SL No. | Particulars | Details |
|--------|---|---|
| 1. | Reason for change viz. appointment, Re-appointment, resignation, removal, death or otherwise | Appointment of M/s. Jain Sonu & Associates, Chartered Accountants as Tax Auditors of the Company. |
| 2. | Date of appointment/ Re-appointment/cessation (as applicable) & term of appointment/ Re-appointment | Appointed on 23 rd May, 2025 for the Financial Year 2024-25. |
| 3. | Brief profile (in case of appointment) | M/s. Jain Sonu & Associates, Chartered Accountants (having FRN: 324386E) is a partnership firm of Chartered Accountants based in Kolkata and has branch office at Bangalore and Indore. The firm was established in the year 2000. The firm has experience in Bank Audit, Stock Audit, and Statutory Audit. |
| 4. | Disclosure of relationships between directors (in case of appointment of a director) | N.A. |



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Annexure-D

| SL No. | Particulars | Details |
|--------|--|--|
| 1. | Reason for change viz. appointment, Re-appointment, resignation, removal, death or otherwise | Appointment of CS Kumkum Rathi of M/s. M. Rathi & Co. as the Secretarial Auditor of the Company. |
| 2. | Date of appointment/ Re-appointment/ cessation (as applicable) & term of appointment/ Re-appointment | Appointed on 23 rd May, 2025 for consecutive five years from the financial year 2025-26 to 2029-30. |
| 3. | Brief profile (in case of appointment) | M. Rathi & Co., Practicing Company Secretaries was formed in the year 2002. Presently, the firm is being headed by Mrs. Kumkum Rathi as a proprietorship firm. Operating from Kolkata, West Bengal. The firm provides consultancy services in Corporate Laws, SEBI Laws catering to list of Listed and Unlisted Companies. |
| 4. | Disclosure of relationships between directors (in case of appointment of a director) | N.A. |



Independent Auditor's Report on the Audited Standalone Financial Results for the half – year & year ended 31st March '2025 of the company pursuant to the regulation 33 of the SEBI (Listing and Disclosure Requirement) Regulation, 2015

To
The Board of Directors of
Auro Impex & Chemicals Limited

Opinion

We have audited the accompanying standalone financial result of M/s **Auro Impex & Chemicals Limited** ("The Company"), for the half year ended 31st March 2025 and year to date result for the period from 01st April 2024 to 31st March 2025 attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are prepared in accordance with the requirements of regulation 33 of the Listing Regulations in this regards; and
- ii. give true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the year ended 31st march 2025 as well as the year to date results for the period from 01st April 2024 to 31st March 2025.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Act (SAs). Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the Standalone financial result 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 together with the ethical requirements that are relevant to our audit of the Standalone financial result under the provisions of the Act and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

- a) We would like to draw your attention to financial statement that company is having balances of Trade Receivables. Though we have performed alternate procedure based on the subsequent realisation testing and obtained comfort on the validity and accuracy of transactions, we are not able to comment on the balances due to few confirmations being not available and pending reconciliation adjustments.



- b) We would like to draw your attention to financial statement that company is having outstanding balances of Unsecured Loans. Due to few confirmations being not available and pending reconciliation adjustments, we are unable to comment for those balances and its consequent effect if any on these Standalone Financial Statements.

Our conclusion is not modified in respect of above matters.

Management's Responsibility and Those charged with Governance for the Financial Statement

The Statement which is the responsibility of the company's management and approved by the Board of Directors has been prepared on the basis of the financial statements. The company's Board of Directors are responsible for the preparation of these standalone financial statement that give a true and fair view of the net profit and other financial information in accordance 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 and in compliance with Regulation 33 of the Listing Regulation. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, 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 the standalone financial result, the Board of Directors are 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 Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial result 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 SAs 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 standalone financial statement.

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

- Identify and assess the risks of material misstatement of the standalone financial statement, 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 controls system in place and the operating effectiveness of such controls except note given in emphasis of matters.



- 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 standalone financial statement 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 standalone financial statement, including the disclosures, and whether the standalone financial statement 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.

Other Matters

The Statement includes the standalone audited financial results for the half year ended 31st March 2025 being the balancing figure between audited figures in respect of full financial years and the unaudited year to date figures up to the half year September 30, 2024 of current financial year which are subject to limited review by us. Our report on the statement is not modified in respect of this mater

Place : Kolkata
Date : 23.05.2025



For Jain Sonu & Associates
Chartered Accountants
Firm Registration No. : 324386E

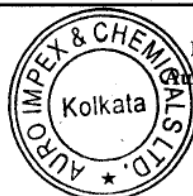
SONU
JAIN

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by SONU JAIN
Date: 2025.05.23
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CA Sonu Jain
(Partner)
Membership No.: 0600015
UDIN: 25060015BMLXBY1390

| AURO IMPEX & CHEMICALS LIMITED (Formerly known as Auro Impex & Chemicals Private Limited) CIN : L51909WB1994PLC061514 Standalone Balance Sheet as at 31st March 2025 | | | |
|---|-------|--|--|
| (Rs in Lakhs) | | | |
| | | 31st March 2025 (Amount in Rs) (Audited) | 31st March 2024 (Amount in Rs) (Audited) |
| I. EQUITY AND LIABILITIES | | | |
| (1) Shareholders' Funds | | | |
| (a) Share Capital | | 1,220.08 | 1,220.08 |
| (b) Reserves and Surplus | | 2,916.84 | 2,409.09 |
| Total Shareholder's Funds | | 4,136.92 | 3,629.17 |
| (2) Non-Current Liabilities | | | |
| (a) Long-Term Borrowings | | 763.34 | 901.60 |
| (b) Deferred Tax Liability (Net) | | 94.27 | 90.24 |
| (c) Other Long Term Liabilities | | 108.00 | 216.03 |
| Total Non-Current Liabilities | | 965.60 | 1,207.87 |
| (3) Current Liabilities | | | |
| (a) Short-Term Borrowings | | 3,611.55 | 2,034.16 |
| (b) Trade Payables | | | |
| - Dues to Micro & Small Enterprise | | 199.97 | 1.95 |
| - Dues to Others | | 236.08 | 417.36 |
| (c) Other Current Liabilities | | 151.22 | 359.83 |
| (d) Short-Term Provisions | | 26.07 | 77.72 |
| Total Current Liabilities | | 4,224.89 | 2,891.02 |
| Total Equity & Liabilities | | 9,327.40 | 7,728.06 |
| II. ASSETS | | | |
| (1) Non-Current Assets | | | |
| (a) Property, Plant and Equipment | | | |
| (i) Tangible Assets | | 1,196.92 | 942.44 |
| (iii) Capital Work-in-Progress | | 644.89 | 552.79 |
| (b) Non-Current Investment | | 55.00 | - |
| (c) Other Non-Current Assets | | 83.29 | 67.48 |
| Total Non-Current Assets | | 1,980.10 | 1,562.71 |
| (2) Current Assets | | | |
| (a) Inventories | | 2,874.12 | 2,853.43 |
| (b) Trade Receivables | | 2,955.07 | 1,432.40 |
| (c) Cash and Bank Balances | | 604.08 | 900.95 |
| (d) Short-Term Loans and Advances | -0.01 | 861.94 | 891.53 |
| (e) Other Current Assets | | 52.08 | 87.03 |
| Total Current Assets | | 7,347.30 | 6,165.35 |
| Total Assets | | 9,327.40 | 7,728.06 |

Place : Kolkata
Date: 23rd of May, 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

Standalone Statement of Profit and loss for the year ended 31st March, 2025

(Rs in Lakhs)

| Sl No. | Particulars | Half Year Ended | | | Year Ended | |
|--------|--|------------------------------|----------------------------------|------------------------------|----------------------------|----------------------------|
| | | 31st March 2025 (Audited) | 30 September 2024 (Unaudited) | 31st March 2024 (Audited) | 31 March 2025 (Audited) | 31 March 2024 (Audited) |
| 1 | Income from Operations | | | | | |
| | (a) Revenue from Operations | 8,154.65 | 8,217.32 | 11,040.80 | 16,371.97 | 24,344.54 |
| | (b) Other Income | 68.97 | 56.23 | 35.31 | 125.21 | 81.79 |
| | Total Income | 8,223.62 | 8,273.55 | 11,076.11 | 16,497.17 | 24,426.33 |
| 2 | Expenditure | | | | | |
| | (a) Cost of Raw Material Consumed | 7,337.84 | 7,215.16 | 9,931.97 | 14,553.00 | 22,224.66 |
| | (b) Changes In Inventories Of Finished Goods, Work-In-Progress & Stock-In-Trade | (31.33) | 53.26 | 64.58 | 21.93 | 113.72 |
| | (c) Employee Benefits Expenses | 140.44 | 136.79 | 144.89 | 277.23 | 268.54 |
| | (d) Finance Cost | 165.13 | 126.20 | 164.13 | 291.32 | 317.37 |
| | (e) Depreciation and Amortisation Expense | 21.78 | 17.54 | 15.39 | 39.32 | 29.58 |
| | (f) Other Expenses | 344.65 | 397.88 | 399.11 | 742.53 | 650.85 |
| 3 | Total Expenses | 7,978.52 | 7,946.83 | 10,720.07 | 15,925.34 | 23,604.72 |
| 4 | Profit before Exceptional Items | 245.11 | 326.73 | 356.04 | 571.83 | 821.61 |
| 5 | Add : Exceptional Item | | - | - | - | - |
| 6 | Profit before Tax | 245.11 | 326.73 | 356.04 | 571.83 | 821.61 |
| | Less : Tax Expense | | | | | |
| | (a) Current Tax | 52.18 | 83.89 | 86.67 | 136.07 | 209.51 |
| | (b) Mat Credit Entitlement | - | - | - | - | 0.00 |
| | (c) Earlier Year Tax | - | 3.83 | 0.64 | 3.83 | 13.56 |
| | (d) Deferred Tax | (2.62) | 6.64 | 23.37 | 4.03 | 18.01 |
| 7 | Total Tax | 49.56 | 94.37 | 110.68 | 143.93 | 241.09 |
| 8 | Net Profit | 195.55 | 232.36 | 245.36 | 427.90 | 580.53 |
| 9 | Paid Up Share Capital (Face Value ` 10 each) | 1,220.08 | 1,220.08 | 1,220.08 | 1,220.08 | 1,220.08 |
| 10 | Earning per share (Face Value ` 10 each) | | | | | |
| | (a) Basic | 1.60 | 1.90 | 2.08 | 3.51 | 4.76 |
| | (b) Diluted | 1.60 | 1.90 | 2.08 | 3.51 | 4.76 |

Notes:

(a) The Standalone Financial Results of the Company for the half year and year ended 31st March, 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 23rd May, 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.

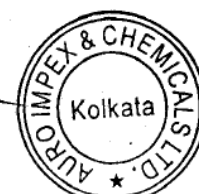
(c) Expenses wrongly charged to Security Premium amounting to Rs.79.85 lakhs has been reversed.

(d) The above Financial Results of the company for the Half year ended 31st March, 2025 are available at the company's website www.auroimpex.com and website of all stock exchanges, where the equity shares of the company are listed.

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

n s goenka

Madhusudan Goenka
Managing Director
DIN-00146365



Place : Kolkata
Date: 23rd of May, 2025



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

CIN : L51909WB1994PLC061514

Cash Flow Statement for the period ended 31st March 2025

| Particulars | (Rs. In Lakhs) | |
|--|------------------------------|------------------------------|
| | 31st March 2025 (Audited) | 31st March 2024 (Audited) |
| A Cash Flow From Operating Activities | | |
| Profit before tax from continuing operations | 571.83 | 821.61 |
| Profit Before Tax | 571.83 | 821.61 |
| Adjustment for Non cash & Non operating item | | |
| Depreciation | 39.32 | 29.58 |
| Interest & Finance Charges | 197.02 | 233.72 |
| Interest Received | (9.64) | (6.21) |
| Foreign Exchange Fluctuation Profit | (2.27) | (3.83) |
| Operating Profit before changes in working capital | 796.26 | 1,074.87 |
| Movements in working capital: | | |
| Increase/(Decrease) in Trade Payables | 19.01 | 251.65 |
| Increase/(Decrease) in Other Current Liabilities | (208.61) | (164.06) |
| Increase/(Decrease) in Other Long Term Liability | (108.03) | 16.24 |
| Decrease/(Increase) in Trade Receivables | (1,522.67) | (105.36) |
| Decrease/(Increase) in Inventories | (20.69) | (564.79) |
| Decrease/(Increase) in Short Term Loan and Advances | 29.59 | (7.13) |
| Decrease/(Increase) in Other Non Current Assets | (15.81) | (10.77) |
| Decrease/(Increase) in Others Current Assets | 34.95 | 54.77 |
| Net cash flow before Tax and Extra ordinary Item | (995.99) | 545.43 |
| Direct Taxes (Paid) /Refund | (191.56) | (275.92) |
| Net cash flow from/ (used in) operating activities (A) | (1,187.55) | 269.50 |
| B Cash flows from investing activities | | |
| Purchase of fixed assets, including intangible assets, CWIP and capital advances | (387.68) | (375.13) |
| Proceeds from Sale of Assets | 1.78 | |
| Investment made during the year | (55.00) | |
| Interest Received | 9.64 | 6.21 |
| Net Cash flows from investing activities (B) | (431.26) | (368.92) |
| C Cash flows from financing activities | | |
| Proceeds from Issuance of Share Capital & Security Premium | 79.85 | 1,793.03 |
| Proceeds/(Repayment) from Long Term borrowings | (138.27) | 8.75 |
| Proceeds/(Repayment) from Short Term borrowings | 1,577.39 | (730.44) |
| Interest Paid | (197.02) | (233.72) |
| Net cash flows from/(used in) in financing activities (C) | 1,321.95 | 837.62 |
| Net increase / (decrease) in cash and cash equivalent (A+B+C) | (296.86) | 738.21 |
| Cash and cash equivalent at the beginning of the year | 900.95 | 162.75 |
| Cash and cash equivalent at the end of the year | 604.08 | 900.95 |
| Component of cash and cash equivalents | | |
| Cash in Hand | 31.85 | 17.18 |
| With Banks - On Current Account | 450.64 | 801.14 |
| Other Bank Balance | 121.59 | 82.64 |
| Total cash and cash equivalents | 604.08 | 900.95 |



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

M S Goenka
Madhusudan Goenka
Managing Director
DIN-00146365

Place : Kolkata
Date: 23rd of May, 2025



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 31st March 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 31st March 2025 were received by audit committee and were approved and taken on record by board of director in there meeting held on 23rd May 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, looking into the nature of business, company is operating under single segment, hence segment reporting is not applicable to the company.
- 5 The statutory auditor have carried our limited review of the unaudited standalone financial result for the half year ended March 31,2025 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 March 31st, 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 Limite

Madhusudan Goenka

Madhusudan Goenka
Managing Director
DIN-00146365





Independent Auditor's Report on the Audited Consolidated Financial Results for the half-year & year ended 31st March '2025 of the company pursuant to the regulation 33 of the SEBI (Listing and Disclosure Requirement) Regulation, 2015

To
The Board of Directors of
Auro Impex & Chemicals Limited

Opinion

We have audited the accompanying consolidated financial result of M/s **Auro Impex & Chemicals Limited** ("The Holding Company") and its subsidiary Auro Industries Limited (Holding Company and its subsidiary together referred to as "the group"), for the half year ended 31st March 2025 and year to date result for the period from 01st April 2024 to 31st March 2025 attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of other auditor on separate audited financial statements of the subsidiary, the aforesaid consolidated financial results include the result of its subsidiary Auro Industries Limited:

- i. are prepared in accordance with the requirements of regulation 33 of the Listing Regulations in this regards; and
- ii. give true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information of the group for the year ended 31st march 2025 as well as the year to date results for the period from 01st April 2024 to 31st March 2025.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Act (SAs). Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the consolidated financial result 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 together with the ethical requirements that are relevant to our audit of the consolidated financial result under the provisions of the Act and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter

- a) We would like to draw your attention to financial statement that company is having balances of Trade Receivables. Though we have performed alternate procedure based on the subsequent realisation testing and obtained comfort on the validity and accuracy of transactions, we are not able to comment on the balances due to few confirmations being not available and pending reconciliation adjustments.
- b) We would like to draw your attention to financial statement that company is having outstanding balances of Unsecured Loans. Due to few confirmations being not available and pending reconciliation adjustments, we are unable to comment for those balances and its consequent effect if any on these Consolidated Financial Statements.

Our conclusion is not modified in respect of above matters.

Management's Responsibility and Those charged with Governance for the Financial Statement

The consolidated statement which is the responsibility of the company's management and approved by the Board of Directors has been prepared on the basis of the consolidated financial statements. The company's Board of Directors are responsible for the preparation of these consolidated financial statement that give a true and fair view of the net profit and other financial information of the group in accordance 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 and in compliance with Regulation 33 of the Listing Regulation. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, 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 the consolidated financial result, the Board of Directors are 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 respective board of directors of the companies included in the group is also responsible for overseeing the Company's financial reporting process of each company.

Auditor's Responsibility for the Audit of the Financial Statements



Our objectives are to obtain reasonable assurance about whether the consolidated financial result 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 SAs 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 consolidated financial statement.

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

- Identify and assess the risks of material misstatement of the consolidated financial statement, 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 controls system in place and the operating effectiveness of such control except note given in emphasis of matter.
- 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 consolidated financial statement 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 consolidated financial statement, including the disclosures, and whether the consolidated financial statement 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.

Other Matters

We did not audit the financial statements of the subsidiary, whose financial statement reflect the following, as considered in the consolidated financial statement:

In Lacs

| | | |
|---|--|--|
| 1 | Name Of the Subsidiary | Auro Industries Limited |
| 2 | Status of the Financials | Audited Financial Statement by N S T & Associates via Audit Report Dated 14 th May 2024 |
| 3 | Total Assets as on 31 st March 2025 | 2713.59 |
| 4 | Total Revenue for FY 2024-25 | 10683.53 |
| 5 | Net Profit | 35.07 |

These financial statement have been audited by other auditors whose reports have been furnished to us by the management.

Our opinion on the consolidated annual financial results, in so far as it related to the amounts and disclosures included in respect of these entities, are based solely on the report of such other auditors and procedures performed by us are stated in paragraph above.

Our Opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditors.

Place : Kolkata
Date : 23.05.2025



For Jain Sonu & Associates
Chartered Accountants
Firm Registration No. : 324386E

SONU JAIN
Digitally signed
by SONU JAIN
Date: 2025.05.23
17:42:17 +05'30'

CA Sonu Jain
(Partner)
Membership No.: 0600015
UDIN: 25060015BMLXBZ4761

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

Consolidated Balance Sheet as at 31st March, 2025

(Rs in Lakhs)

| | | Consolidated | |
|------------------------------------|--|-----------------------------------|-----------------------------------|
| | | 31st March 2025 (Amount in Rs) | 31st March 2024 (Amount in Rs) |
| I. EQUITY AND LIABILITIES | | | |
| (1) Shareholders' Funds | | | |
| (a) Share Capital | | 1,220.08 | 1,220.08 |
| (b) Reserves and Surplus | | 3,501.05 | 2,958.40 |
| Total Shareholder's Funds | | 4,721.13 | 4,178.48 |
| (2) Non-Current Liabilities | | | |
| (a) Long-Term Borrowings | | 781.83 | 946.22 |
| (b) Deferred Tax Liability (net) | | 94.46 | 90.90 |
| (c) Other Long Term Liabilities | | 108.00 | 216.03 |
| Total Non-Current Liabilities | | 984.29 | 1,253.15 |
| (3) Current Liabilities | | | |
| (a) Short-Term Borrowings | | 5,509.46 | 2,561.51 |
| (b) Trade Payables | | | |
| - Dues to Micro & Small Enterprise | | 199.97 | 1.95 |
| - Dues to Others | | 316.53 | 579.15 |
| (c) Other Current Liabilities | | 271.16 | 414.26 |
| (d) Short-Term Provisions | | 38.43 | 93.06 |
| Total Current Liabilities | | 6,335.55 | 3,649.93 |
| Total Equity & Liabilities | | 12,040.98 | 9,081.57 |
| II. ASSETS | | | |
| (1) Non-Current Assets | | | |
| (a) Fixed Assets | | | |
| (i) Tangible Assets | | 1,229.94 | 981.98 |
| (iii) Capital Work-in-Progress | | 644.89 | 552.79 |
| (b) Non Current Investment | | 77.00 | - |
| (e) Other Non-Current Assets | | 88.66 | 195.13 |
| Total Non-Current Assets | | 2,040.49 | 1,729.91 |
| (2) Current Assets | | | |
| (a) Inventories | | 3,419.82 | 3,428.71 |
| (b) Trade Receivables | | 4,439.08 | 1,769.25 |
| (c) Cash and Bank Balances | | 1,089.72 | 1,104.20 |
| (d) Short-Term Loans and Advances | | 970.46 | 924.80 |
| (e) Other Current Assets | | 81.41 | 124.70 |
| Total Current Assets | | 10,000.49 | 7,351.66 |
| Total Assets | | 12,040.98 | 9,081.57 |

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 : U51909WB1994PLC061514

Consolidated Statement of Profit and loss for the half year and year ended 31st March 2025

(Rs in Lakhs)

| Sl. No. | Particulars | Consolidated | | | | |
|---------|---|----------------------------|----------------------------|----------------------------------|----------------------------|----------------------------|
| | | Half year ended | | | Year Ended | |
| | | 31 March 2025 (Audited) | 31 March 2024 (Audited) | 30 September 2024 (UnAudited) | 31 March 2025 (Audited) | 31 March 2024 (Audited) |
| 1 | Income from Operations | | | | | |
| | (a) Revenue from Operations | 13,874.67 | 14,527.71 | 12,420.55 | 26,295.21 | 31,815.51 |
| | (b) Other Income | 106.27 | 57.69 | 69.96 | 176.23 | 129.99 |
| | Total Income | 13,980.93 | 14,585.39 | 12,490.51 | 26,471.44 | 31,945.50 |
| 2 | Expenditure | | | | | |
| | (a) Cost of Raw Material Consumed | 6,785.06 | 8,940.57 | 7,058.68 | 13,843.74 | 21,233.26 |
| | (b) Purchases of Stock in Trade | 6,003.58 | 3,687.16 | 4,344.57 | 10,348.15 | 8,218.74 |
| | (c) Changes In Inventories Of Finished Goods, Work-In-Progress & Stock-In-Trade | 104.08 | 678.56 | (52.58) | 51.50 | 49.00 |
| | (d) Employee Benefits Expenses | 187.07 | 190.01 | 185.24 | 372.32 | 365.94 |
| | (e) Finance Cost | 218.96 | 221.02 | 154.11 | 373.06 | 419.18 |
| | (f) Depreciation and Amortisation Expense | 25.42 | 18.72 | 21.11 | 46.53 | 35.67 |
| | (g) Other Expenses | 380.28 | 447.10 | 437.06 | 817.34 | 739.68 |
| 3 | Total Expenses | 13,704.45 | 14,183.14 | 12,148.19 | 25,852.64 | 31,061.48 |
| 4 | Profit before Exceptional Items | 276.48 | 402.25 | 342.32 | 618.80 | 884.02 |
| 5 | Add : Exceptional Item | | | | | |
| 6 | Profit before Tax | 276.48 | 402.25 | 342.32 | 618.80 | 884.02 |
| | Less : Tax Expense | | | | | |
| | (a) Current Tax | 60.39 | 97.93 | 88.04 | 148.43 | 224.85 |
| | (b) Mat Credit Entitlement | 0.00 | (0.00) | - | 0.00 | - |
| | (c) Earlier Year Tax | (0.00) | 0.78 | 3.83 | 3.83 | 13.71 |
| | (d) Deferred Tax | (2.85) | 23.84 | 6.41 | 3.56 | 18.39 |
| 7 | Total Tax | 57.53 | 122.55 | 98.29 | 155.82 | 256.94 |
| 8 | Net Profit | 218.95 | 279.71 | 244.03 | 462.98 | 627.08 |
| 9 | Paid Up Share Capital (Face Value ` 10 each) | 1,220.08 | 1,220.08 | 1,220.08 | 1,220.08 | 1,220.08 |
| 10 | Earning per share (Face Value ` 10 each) | | | | | |
| | (a) Basic | 1.79 | 2.29 | 2.00 | 3.79 | 5.14 |
| | (b) Diluted | 1.79 | 2.29 | 2.00 | 3.79 | 5.14 |

Notes:

(a) During the Financial Year 2023-24, the Company has made Fresh Issue of 29,20,000 No. of shares of Face Value Rs. 10, therefore the EPS & Diluted EPS has been calculated taking Weighted Average Number of Equity Shares.

(b) The Financial Results of the Company for the half year and year ended 31st March, 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 23rd May, 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.

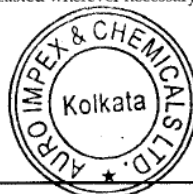
(c) The figures for the half year ended 31st March 2025 are the balancing figures between audited figures in respect of the full financial year & the year to date figures of the respective financial year.

(d) 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

h s goena

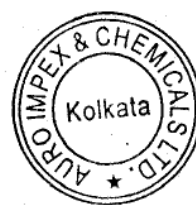
Madhusudan Goenka
Managing Director
DIN-00146365



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

Consolidated Cash Flow Statement for the year ended 31st March 2025

| Particulars | (Rs. In Lakhs) | |
|---|----------------------------------|----------------------------------|
| | 31st March 2025 Amount in Rs. | 31st March 2024 Amount in Rs. |
| A Cash Flow From Operating Activities | | |
| Profit before tax from continuing operations | 618.80 | 884.02 |
| Profit Before Tax | 618.80 | 884.02 |
| Adjustment for Non cash & Non operating item | | |
| Depreciation | 46.53 | 35.67 |
| Interest & Finance Charges | 266.63 | 333.68 |
| Profit sale of Car | (0.03) | (2.73) |
| Forex Fluctuation | (23.71) | (4.62) |
| Interest Received | (28.17) | (23.93) |
| Operating Profit before changes in working capital | 880.05 | 1,222.10 |
| Movements in working capital: | | |
| Increase/(Decrease) in Trade Payables | (40.89) | 254.15 |
| Increase/(Decrease) in Other Current Liabilities | (143.10) | (426.80) |
| Increase/(Decrease) in Other Long Term Liability | (108.03) | 16.24 |
| Decrease/(Increase) in Trade Receivables | (2,669.82) | (273.86) |
| Decrease/(Increase) in Inventories | 8.89 | (629.52) |
| Decrease/(Increase) in Short Term Loan and Advances | (45.66) | 302.67 |
| Decrease/(Increase) in Other Non Current Assets | 106.47 | (138.42) |
| Decrease/(Increase) in Others Current Assets | 43.28 | 62.47 |
| Net cash flow before Tax and Extra ordinary Item | (1,968.81) | 389.04 |
| Direct Taxes (Paid) /Refund | (207.07) | (294.38) |
| Net cash flow from / (used in) operating activities (A) | (2,175.87) | 94.66 |



AURO IMPEX & CHEMICALS LIMITED
Consolidated Cash Flow Statement for the year ended 31st March 2025

| | | Consolidated | |
|----------|--|-----------------------------------|-----------------------------------|
| | | 31st March 2025 (Amount in Rs) | 31st March 2024 (Amount in Rs) |
| B | Cash flows from investing activities | | |
| | Purchase of fixed assets, including intangible assets, CWIP and capital advances | (388.41) | (386.20) |
| | Investment during the year | (77.00) | |
| | Proceeds from Sale of Assets | 1.82 | 3.97 |
| | Interest Received | 28.17 | 23.93 |
| | Net Cash flows from investing activities (B) | (435.42) | (358.30) |
| C | Cash flows from financing activities | | |
| | Proceeds from Issuance of Share Capital | 79.85 | 1,793.03 |
| | Proceeds/ (Repayment) from Long Term borrowings | (164.39) | (28.41) |
| | Proceeds/ (Repayment) from Short Term borrowings | 2,947.95 | (1,339.78) |
| | Interest Paid | (266.63) | (333.68) |
| | Net cash flows from/(used in) in financing activities (C) | 2,596.78 | 91.16 |
| | Net increase / (decrease) in cash and cash equivalent (A+B+C) | (14.51) | (172.48) |
| | Cash and cash equivalent at the beginning of the year | 1,104.20 | 1,276.67 |
| | Cash and cash equivalent at the end of the year | 1,089.72 | 1,104.20 |
| | Component of cash and cash equivalents | | |
| | Cash in Hand | 55.12 | 47.47 |
| | With Banks - On Current Account | 603.33 | 802.99 |
| | Other Bank Balance | 431.27 | 253.75 |
| | Total cash and cash equivalents | 1,089.72 | 1,104.20 |

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



M. S. Goenka

Madhusudan Goenka
Managing Director
DIN-00146365

