



AURO IMPEX & CHEMICALS LIMITED

740 A, Block 'P', New Alipore, Kolkata 700 053, INDIA, Ph. No. (033) 2400 6300/01/02
E-mail : aimpche@gmail.com, Website : www.auroimpex.com, CIN - U51909WB1994PLC061514

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

May 30th, 2024

NSE Symbol: - AUROIMPEX

ISIN: INE0NUL01018

Subject: - Outcome of Board Meeting and Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

Dear Sir/Madam,

In continuation to our letter dated May 24th, 2024 and in compliance with the provisions of Regulation 30 and Regulation 33 read with Schedule III and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, this is to inform you that the Board of Directors at their meeting held today has inter alia, considered and approved: -

1. Auditor's Report (Standalone & Consolidated) with Unmodified Opinions on Audited Financial Results (Standalone & Consolidated) of the Company for the Half-year and year ended March 31st, 2024;
2. Audited Financial Results (Standalone & Consolidated) of the Company for the Half-year and year ended March 31st, 2024;
3. Appointment of M/s. R. Das & Associates, Chartered Accountants, as the Internal Auditors of the Company for the FY 2024-25.
4. Appointment of CS Kumkum Rathi, Proprietor of M/s. M. Rathi & Co, Practicing Company Secretary as Secretarial Auditors of the Company for FY 2024-25.
5. Appointment of M/s B. Saha & Associates, Cost Accountants as Cost Auditor of the Company for the FY 2024 — 2025;
6. Disclosure regarding Non-Applicability regarding Reporting of Initial Disclosure to be made by Entites Identified as Large Corporate. Details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings for the Financial Year ended on March, 2024 is enclosed as **Annexure D**



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7. Declaration from Managing Director pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as **Annexure E**
8. Certificate from Chief Financial Officer pursuant to Regulation 17 (8) & 33 (2) (a) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as **Annexure F**

Details pertaining to the Point 3, 4 & 5 as per Regulation 30 of the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015 is enclosed herewith as **Annexure A, B & C** respectively.

The meeting of the Board of Directors commenced at 6:00 P.M. and concluded at 8.30 P.M.

Kindly take the same on the record.

Thanks & Regards,

For and on behalf of Auro Impex & Chemicals Limited

Raghav Jhunjunwala



Raghav Jhunjunwala

Company Secretary and Compliance Officer

Membership No: - F12477

RAJESH JALAN & ASSOCIATES

CHARTERED ACCOUNTANTS

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

Independent Auditor's Report on the Audited Standalone Financial Results for the half – year & year ended 31st March '2024 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 2024 and year to date result for the period from 01st April 2023 to 31st March 2024 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 half year ended 31st march 2024 as well as the year to date results for the period from 01st April 2023 to 31st March 2024.

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 2024 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, 2023 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 : 30/05/2024

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


CA Rajesh Jalan
(Partner)
Membership No. : 065792
UDIN: 24065792BKEXZE4877



AURO IMPEX & CHEMICALS LIMITED
(Formerly known as Auro Impex & Chemicals Private Limited)
CIN : U51909WB1994PLC061514
Standalone Balance Sheet as at 31st March, 2024

(Rs in Lakhs)

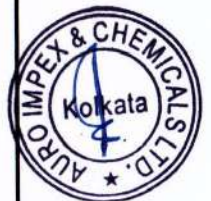
		31st March 2024 (Amount in Rs) (Audited)	31st March 2023 (Amount in Rs) (Audited)
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital		1,220.08	928.08
(b) Reserves and Surplus		2,409.09	324.12
Total Shareholder's Funds		3,629.17	1,252.20
(2) Non-Current Liabilities			
(a) Long-Term Borrowings		901.60	892.86
(b) Deferred Tax Liability (net)		90.24	72.23
(c) Other Long Term Liabilities		216.03	199.79
Total Non-Current Liabilities		1,207.87	1,164.87
(3) Current Liabilities			
(a) Short-Term Borrowings		2,034.16	2,764.60
(b) Trade Payables			
- Dues to Micro & Small Enterprise		1.95	92.51
- Dues to Others		417.36	78.98
(c) Other Current Liabilities		359.83	523.89
(d) Short-Term Provisions		77.72	133.98
Total Current Liabilities		2,891.02	3,593.96
Total Equity & Liabilities		7,728.06	6,011.03
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Tangible Assets		942.44	874.48
(iii) Capital Work-in-Progress		552.79	275.20
(e) Other Non-Current Assets		67.48	56.71
Total Non-Current Assets		1,562.71	1,206.40
(2) Current Assets			
(a) Current investments		-	-
(a) Inventories		2,853.43	2,288.65
(b) Trade Receivables		1,432.40	1,327.04
(c) Cash and Bank Balances		900.95	162.75
(d) Short-Term Loans and Advances		891.53	884.40
(e) Other Current Assets		87.03	141.80
Total Current Assets		6,165.35	4,804.63
Total Assets		7,728.06	6,011.03



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

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Madhusudan Goenka
Managing Director
DIN-00146365



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

Standalone Statement of Profit and loss for the half year and year ended 31st March 2024

(Rs in Lakhs)

Sl. No.	Particulars	Half year ended		Year Ended	
		31 March 2024 (Audited)	30 September 2023 (UnAudited)	31 March 2024 (Audited)	31 March 2023 (Audited)
1	Income from Operations				
	(a) Revenue from Operations	11,040.80	13,303.74	24,344.54	18,138.27
	(b) Other Income	35.31	46.48	81.79	31.14
	Total Income	11,076.11	13,350.22	24,426.33	18,169.41
2	Expenditure				
	(a) Cost of Raw Material Consumed	9,931.97	12,292.69	22,224.66	16,483.45
	(b) Purchases of Stock in Trade	-	-	-	-
	(c) Changes In Inventories Of Finished Goods, Work-In-Progress & Stock-In-Trade	64.58	49.14	113.72	(42.37)
	(d) Employee Benefits Expenses	144.89	123.65	268.54	183.46
	(e) Finance Cost	164.13	153.24	317.37	247.80
	(f) Depreciation and Amortisation Expense	15.39	14.19	29.58	43.56
	(g) Other Expenses	399.11	251.74	650.85	482.48
	Total Expenses	10,720.07	12,884.65	23,604.72	17,398.38
4	Profit before Exceptional Items	356.05	465.57	821.61	771.03
5	Add : Exceptional Item	-	-	-	-
6	Profit before Tax	356.05	465.57	821.61	771.03
	Less : Tax Expense				
	(a) Current Tax	86.67	122.84	209.51	168.98
	(b) Mat Credit Entitlement	-	0.00	0.00	33.24
	(c) Earlier Year Tax	0.64	12.93	13.56	-
	(d) Deferred Tax	23.37	(5.36)	18.01	11.70
7	Total Tax	110.68	130.41	241.09	213.93
8	Net Profit	245.37	335.16	580.53	557.11
9	Paid Up Share Capital (Face Value ` 10 each)	1,178.48	1,178.48	1,178.48	928.08
10	Earning per share (Face Value ` 10 each)				
	(a) Basic	2.08	2.84	4.93	6.00
	(b) Diluted	2.08	2.84	4.93	6.00

Notes:

(a) During the Financial Year 2023-24, the Company has made Fresh Issue of 29,02,000 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, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 30th May, 2024. The Statutory Auditors of the Company have carried out Audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(c) The figures for the half year ended 31st March 2024 are the balancing figures between audited figures in respect of the full financial year & the year to date figures of the respective financial year.

(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

M S Goenka

Madhusudan Goenka
Managing Director
DIN-00146365

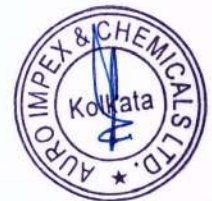
Place : Kolkata
Date : 30.05.2024



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

Standalone Cash Flow Statement for the year ended 31st March 2024

Particulars	(Rs. In Lakhs)	
	31st March 2024 (Audited)	31st March 2023 (Audited)
A Cash Flow From Operating Activities		
Profit before tax from continuing operations	821.61	771.03
Profit Before Tax	821.61	771.03
Adjustment for Non cash & Non operating item		
Depreciation	29.58	43.56
Interest & Finance Charges	233.72	205.43
Interest Received	(6.21)	(4.24)
Foreign Exchange Fluctuation Profit	(3.83)	
Operating Profit before changes in working capital	1,074.87	1,015.78
Movements in working capital:		
Increase/(Decrease) in Trade Payables	251.65	(518.44)
Increase/(Decrease) in Other Current Liabilities	(164.06)	261.36
Increase/(Decrease) in Other Long Term Liability	16.24	(129.03)
Decrease/(Increase) in Trade Receivables	(105.36)	121.20
Decrease/(Increase) in Inventories	(564.79)	(612.01)
Decrease/(Increase) in Short Term Loan and Advances	(7.13)	(501.02)
Decrease/(Increase) in Other Non Current Assets	(10.77)	(53.70)
Decrease/(Increase) in Others Current Assets	54.77	7.16
Net cash flow before Tax and Extra ordinary Item	545.43	(408.70)
Direct Taxes (Paid) / Refund	(275.92)	(76.34)
Net cash flow from / (used in) operating activities (A)	269.50	(485.04)



AURO IMPEX & CHEMICALS LIMITED		
Standalone Cash Flow Statement for the year ended 31st March 2024		
	Standalone	
	31st March 2024 (Amount in Rs)	31st March 2023 (Amount in Rs)
B Cash flows from investing activities		
Purchase of fixed assets, including intangible assets, CWIP and capital advances	(375.13)	(291.74)
Interest Received	6.21	4.24
Net Cash flows from investing activities (B)	(368.92)	(287.50)
C Cash flows from financing activities		
Proceeds from Issuance of Share Capital	1,793.03	-
Proceeds/ (Repayment) from Long Term borrowings	8.75	55.13
Proceeds/ (Repayment) from Short Term borrowings	(730.44)	880.98
Interest Paid	(233.72)	(205.43)
Net cash flows from/(used in) in financing activities (C)	837.62	730.68
Net increase / (decrease) in cash and cash equivalent (A+B+C)	738.21	(41.86)
Cash and cash equivalent at the beginning of the year	162.75	204.61
Cash and cash equivalent at the end of the year	900.95	162.75
Component of cash and cash equivalents		
Cash in Hand	17.18	11.85
With Banks - On Current Account	801.14	91.15
Other Bank Balance	82.64	59.75
Total cash and cash equivalents	900.95	162.75



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

M S Goenka

Madhusudan Goenka
Managing Director
DIN-00146365



RAJESH JALAN & ASSOCIATES

CHARTERED ACCOUNTANTS

56, Metcalfe Street, 1st Floor, Room No. 1A, Kolkata - 700013

T : 033 4066 0180, M : +91 98312 28811, E : rajeshjalan@rediffmail.com, rjacaranchi@gmail.com

Independent Auditor's Report on the Audited Consolidated Financial Results for the half-year & year ended 31st March '2024 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 2024 and year to date result for the period from 01st April 2023 to 31st March 2024 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 half year ended 31st march 2024 as well as the year to date results for the period from 01st April 2023 to 31st March 2024.

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

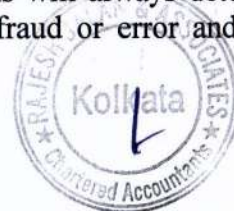
The consolidated statement which is the responsibility of the company's management and approved by the Board of Directors has been prepared on the basis of the consolidated financial statements. The company's Board of Directors are responsible for the preparation of these consolidated financial statement 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 24 th May 2024
3	Total Assets as on 31 st March 2024	1353.52
4	Total Revenue for FY 2023-24	8510.56
5	Net Profit	46.56

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 : 30/05/2024

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


CA Rajesh Jalan
(Partner)
(Membership No. : 065792)
UDIN: 24065792BKEXZF2731

AURO IMPEX & CHEMICALS LIMITED
(Formerly known as Auro Impex & Chemicals Private Limited)
CIN : U51909WB1994PLC061514
Consolidated Balance Sheet as at 31st March, 2024

(Rs in Lakhs)

		31st March 2024 (Amount in Rs)	31st March 2023 (Amount in Rs)
I. EQUITY AND LIABILITIES			
(1)	Shareholders' Funds		
	(a) Share Capital	1,220.08	928.08
	(b) Reserves and Surplus	2,958.40	826.88
	Total Shareholder's Funds	4,178.48	1,754.96
(2)	Non-Current Liabilities		
	(a) Long-Term Borrowings	946.22	974.63
	(b) Deferred Tax Liability (net)	90.90	72.51
	(c) Other Long Term Liabilities	216.03	199.79
	Total Non-Current Liabilities	1,253.15	1,246.93
(3)	Current Liabilities		
	(a) Short-Term Borrowings	2,561.51	3,901.29
	(b) Trade Payables		
	- Dues to Micro & Small Enterprise	1.95	102.27
	- Dues to Others	579.15	224.68
	(c) Other Current Liabilities	414.26	841.06
	(d) Short-Term Provisions	93.06	156.89
	Total Current Liabilities	3,649.93	5,226.19
	Total Equity & Liabilities	9,081.57	8,228.08
II. ASSETS			
(1)	Non-Current Assets		
	(a) Fixed Assets		
	(i) Tangible Assets	981.98	910.30
	(iii) Capital Work-in-Progress	552.79	275.20
	(e) Other Non-Current Assets	195.13	56.71
	Total Non-Current Assets	1,729.91	1,242.21



AURO IMPEX & CHEMICALS LIMITED
 (Formerly known as Auro Impex & Chemicals Private Limited)
 CIN : U51909WB1994PLC061514
 Consolidated Balance Sheet as at 31st March, 2024

(Rs in Lakhs)

		Consolidated	
		31st March 2024 (Amount in Rs)	31st March 2023 (Amount in Rs)
(2)	Current Assets		
	(a) Current investments		
	(a) Inventories	3,428.71	2,799.19
	(b) Trade Receivables	1,769.25	1,495.39
	(c) Cash and Bank Balances	1,104.20	1,276.66
	(d) Short-Term Loans and Advances	924.80	1,227.47
	(e) Other Current Assets	124.70	187.17
	Total Current Assets	7,351.66	6,985.87
	Total Assets	9,081.57	8,228.08

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 31st March 2024

(Rs in Lakhs)

Sl. No.	Particulars	Consolidated			
		Half year ended		Year Ended	
		31 March 2024 (Audited)	30 September 2023 (UnAudited)	31 March 2024 (Audited)	31 March 2023 (Audited)
1	Income from Operations				
	(a) Revenue from Operations	14,527.71	17,287.80	31,815.51	23,198.94
	(b) Other Income	57.69	72.31	129.99	97.60
	Total Income	14,585.39	17,360.10	31,945.50	23,296.54
2	Expenditure				
	(a) Cost of Raw Material Consumed	8,940.57	12,292.69	21,233.26	14,932.51
	(b) Purchases of Stock in Trade	3,687.16	4,531.58	8,218.74	6,258.19
	(c) Changes In Inventories Of Finished Goods, Work-In-Progress & Stock-In-Trade	678.56	(629.57)	49.00	3.08
	(d) Employee Benefits Expenses	190.01	175.93	365.94	287.94
	(e) Finance Cost	221.02	198.16	419.18	396.28
	(f) Depreciation and Amortisation Expense	18.72	16.96	35.67	48.79
	(g) Other Expenses	447.10	292.58	739.68	541.48
3	Total Expenses	14,183.14	16,878.33	31,061.48	22,468.27
4	Profit before Exceptional Items	402.25	481.77	884.02	828.27
5	Add : Exceptional Item	-	-	-	-
6	Profit before Tax	402.25	481.77	884.02	828.27
	Less : Tax Expense				
	(a) Current Tax	97.93	126.92	224.85	183.30
	(b) Mat Credit Entitlement	(0.00)	0.00	-	33.24
	(c) Earlier Year Tax	0.78	12.93	13.71	0.02
	(d) Deferred Tax	23.84	(5.45)	18.39	11.79
7	Total Tax	122.55	134.39	256.94	228.35
8	Net Profit	279.71	347.38	627.08	599.92
9	Paid Up Share Capital (Face Value ` 10 each)	1,178.48	1,178.48	1,178.48	928.08
10	Earning per share (Face Value ` 10 each)				
	(a) Basic	2.37	2.95	5.32	6.46
	(b) Diluted	2.37	2.95	5.32	6.46

Notes:

(a) During the Financial Year 2023-24, the Company has made Fresh Issue of 29,02,000 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, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 30th May, 2024. The Statutory Auditors of the Company have carried out Audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(c) The figures for the half year ended 31st March 2024 are the balancing figures between audited figures in respect of the full financial year & the year to date figures of the respective financial year.

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



M S Goenka

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 2024

Particulars	(Rs. In Lakhs)	
	31st March 2024 Amount in Rs.	31st March 2023 Amount in Rs.
A Cash Flow From Operating Activities		
Profit before tax from continuing operations	884.02	828.27
Profit Before Tax	884.02	828.27
Adjustment for Non cash & Non operating item		
Depreciation	35.67	48.79
Interest & Finance Charges	333.68	352.59
Profit sale of Car	(2.73)	-
Forex Fluctuation	(4.62)	-
Interest Received	(23.93)	(19.66)
Operating Profit before changes in working capital	1,222.10	1,210.00
Movements in working capital:		
Increase/(Decrease) in Trade Payables	254.15	(242.85)
Increase/(Decrease) in Other Current Liabilities	(426.80)	541.09
Increase/(Decrease) in Other Long Term Liability	16.24	105.38
Decrease/(Increase) in Trade Receivables	(273.86)	165.04
Decrease/(Increase) in Inventories	(629.52)	(566.56)
Decrease/(Increase) in Short Term Loan and Advances	302.67	(784.59)
Decrease/(Increase) in Other Non Current Assets	(138.42)	(53.70)
Decrease/(Increase) in Others Current Assets	62.47	(13.56)
Net cash flow before Tax and Extra ordinary Item	389.04	360.25
Direct Taxes (Paid) / Refund	(294.35)	(76.37)
Net cash flow from / (used in) operating activities (A)	94.69	283.89



AURO IMPEX & CHEMICALS LIMITED		
Consolidated Cash Flow Statement for the year ended 31st March 2024		
	Consolidated	
	31st March 2024 (Amount in Rs)	31st March 2023 (Amount in Rs)
B Cash flows from investing activities		
Purchase of fixed assets, including intangible assets, CWIP and capital advances	(386.20)	(306.76)
Proceeds from Sale of Assets	3.97	-
Interest Received	23.93	19.66
Net Cash flows from investing activities (B)	(358.30)	(287.10)
C Cash flows from financing activities		
Proceeds from Issuance of Share Capital	1,793.03	-
Proceeds/(Repayment) from Long Term borrowings	(28.41)	(4.32)
Proceeds/(Repayment) from Short Term borrowings	(1,339.78)	890.57
Interest Paid	(333.68)	(352.59)
Net cash flows from/(used in) in financing activities (C)	91.16	533.65
Net increase / (decrease) in cash and cash equivalent (A+B+C)	(172.45)	530.44
Cash and cash equivalent at the beginning of the year	1,276.65	746.21
Cash and cash equivalent at the end of the year	1,104.20	1,276.65
Component of cash and cash equivalents		
Cash in Hand	47.47	15.23
With Banks - On Current Account	802.99	918.41
Other Bank Balance	253.75	343.01
Total cash and cash equivalents	1,104.20	1,276.65

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

A S Goenka

Madhusudan Goenka
Managing Director
DIN-00146365



Annexure-A

Particulars pertaining to Appointment of Internal Auditor:

Name of the firm	R. Das & Associates, Chartered Accountants
Address & Email of auditor	1A, Ashutosh Mukherjee Road Suite No 605 & 606, Kolkata – 700020 Landline no.-033-24768440 Email ID- caripdas@gmail.com
Date & Term of appointment	For F.Y. 2024-25 appointed at Board Meeting held on May 30 th , 2024
Reason for appointment	Section 138 of the Companies Act 2013 and the rules made there under and in accordance with the provisions of Companies Act, 2013 and Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) regulations, 2015, as amended from time to time.
Brief Profile	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.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure-B

Particulars pertaining to Appointment of Secretarial Auditor:

Name of the firm	M.RATHI & CO, Practicing Company Secretaries
Address & Email of auditor	A4B/2, 1/ Raja Ram Mohan Roy Road, Kolkata-700 001 Landline no.-033-35506627 Mobile No.-9831133062 EmailID- mrathico@gmail.com
Date & Term of appointment	For F.Y. 2024-25 appointed at Board Meeting held on May 30 th , 2024
Reason for appointment	Pursuant to Section 204 of the Companies Act 2013 and the rules made there under and in accordance with the provisions of Companies Act, 2013 and Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) regulations, 2015, as amended from time to time.
Brief Profile	M. Rathi & Co., Practicing Company Secretaries was formed in the year 2002. Presently, the firm is being headed by Ms. Kumkum Rathi as a proprietorship firm. Operating mainly from Kolkata, West Bengal and represented in varied parts of India by partners in Bangalore, Chennai, Delhi (Noida), Hyderabad, Kolkata, Mumbai, Pune and Vadodara, the firm provides consultancy services in Corporate Laws, SEBI Laws catering to list of Listed and Unlisted Companies.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure-C

Particulars pertaining to Appointment of Cost Auditor:

Name of the Cost Auditor	B. Saha & Associates, Cost Accountants
Address & Email of auditor	C – 53, Sonali Park, P.O. – Bansdroni, Kolkata – 700 070 Mobile :- 98307 51274 E Mail Id :- benoysaha12@gmail.com
Date & Term of appointment	For F.Y. 2024-25 appointed at Board Meeting held on May 30 th , 2024
Reason for change viz. appointment, resignation, removal, death or otherwise;	Appointment as Cost Auditors of the Company.
Brief Profile	M/s. B. Saha & Associates, Cost Accountants (FRN: - 100104) is a proprietorship firm with over more than 24 years of experience in Cost Audit & Cost Records, Preparation of CMA Data of Banks, Financial and Management Consultant, etc. The firm is vividly associated with Banks and various organisations to cater to requirements of diverse nature. The firm is well equipped with excellent team of skilled and trained manpower to implement deliverables in time bound manner.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable



AURO IMPEX & CHEMICALS LIMITED

740 A, Block 'P', New Alipore, Kolkata 700 053, INDIA, Ph. No. (033) 2400 6300/01/02
E-mail : aimpche@gmail.com, Website : www.auroimpex.com, CIN - U51909WB1994PLC061514

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

May 30th, 2024

NSE Symbol: - AUROIMPEX

ISIN: INE0NUL01018

Dear Sir/Mam,

Sub; Reporting of Initial Disclosure to be made by Entities identified as Large Corporates.

Pursuant to SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, we hereby confirm that our Company i.e. Auro Impex & Chemicals Limited is not a Large Corporate (LC) as per the applicability criteria given in aforesaid circular.

Relevant disclosure is enclosed as per **Annexure - D**

This is for your information and record.

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

Raghav Jhunjunwala



Raghav Jhunjunwala
Company Secretary and Compliance Officer

Annexure - D**Details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings for the Financial Year ending March 2024**

Symbol	AUROIMPEX
Company Name	Auro Impex & Chemicals Limited
Financial From	01.04.2023
Financial To	31.03.2024
Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	Rs. 32.37 Crores
Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	Rs. 25.57 Crores
Credit rating (highest in case of multiple ratings)	Long Term Rating: CRISIL BBB (-)/Stable Short Term Rating: CRISIL A3
Incremental borrowing done during the year (qualified borrowings) (Rs. In Crores)	-
Borrowings by way of issuance of debt securities during the year (Rs. In Crores)	N.A.



AURO IMPEX & CHEMICALS LIMITED

740 A, Block 'P', New Alipore, Kolkata 700 053, INDIA, Ph. No. (033) 2400 6300/01/02

E-mail : aimpche@gmail.com, Website : www.auroimpex.com, CIN - U51909WB1994PLC061514

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

May 30th, 2024

NSE Symbol: - AUROIMPEX; ISIN: - INE0NUL01018

Dear Sir/Madam,

Sub: - Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

I, **Madhusudan Goenka**, Managing Director of Auro Impex & Chemicals Limited having its registered office at 32, K. L. Saigal Sarani, 740A, Block – P, New Alipore, Kolkata - 700053, hereby declare that the Statutory Auditors of the Company, M/s. Rajesh Jalan & Associates, Chartered Accountants (FRN: - 326370E), have issued Audit Report with Unmodified opinion on the Audited Financial Results of the Company (Standalone and Consolidated) for the half year and year ended March 31st, 2024.

This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on record.

Yours Sincerely

For Auro Impex & Chemicals Limited

M. S. Goenka

Madhusudan Goenka
Managing Director
DIN: - 00146365





AURO IMPEX & CHEMICALS LIMITED

740 A, Block 'P', New Alipore, Kolkata 700 053, INDIA, Ph. No. (033) 2400 6300/01/02
E-mail : aimpche@gmail.com, Website : www.auroimpex.com, CIN - U51909WB1994PLC061514

CFO CERTIFICATE

Pursuant to Regulation 33(2) (a) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

May 30th, 2024

The Board of Directors
Auro Impex & Chemicals Limited
Kolkata

Dear Sir/Madam,

I, the Undersigned, in my respective capacity as Chief Financial Officer of the company to the best of my knowledge and belief certify that:

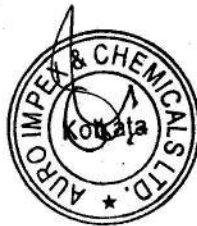
The Standalone and Consolidated Audited Financial Results for the Half Year and Year ended March 31st, 2024 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Yours Sincerely

For Auro Impex & Chemicals Limited

Kalyan Kumar Das.

Kalyan Kumar Das
Chief Financial Officer





AURO IMPEX & CHEMICALS LIMITED

740 A, Block 'P', New Alipore, Kolkata 700 053, INDIA, Ph. No. (033) 2400 6300/01/02
E-mail : aimpche@gmail.com, Website : www.auroimpex.com, CIN - U51909WB1994PLC061514

COMPLIANCE CERTIFICATE

Pursuant to Regulation 17(8) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

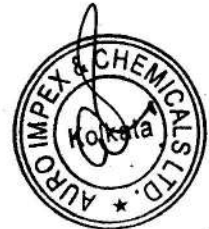
May 30th, 2024

The Board of Directors
Auro Impex & Chemicals Limited
Kolkata

Respected Board Members,

In compliance with Regulation 17(8) read with Schedule II, Part B of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, I hereby certify that —

- A. We have reviewed the Audited Financial Results and the Cash Flow Statement for the half year and year ended on March 31st, 2024, that to the best of our knowledge and belief:
- 1) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - 2) These statements together present a true and fair view of the Company's affairs and comply with the existing Indian Accounting Standards, Applicable Laws and Regulations.
- B. To the best of our knowledge and belief, no transactions were entered into by the Company during the half year and year ended on March 31st, 2024, that are fraudulent, illegal or violative of the Company's Code of Conduct.



- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company on financial reporting. Deficiencies in the design or operation of such internal controls, if any, of which we are aware and have disclosed to the auditors and the audit committee and the steps have been taken to rectify these deficiencies.
- D. We have indicated to the auditors and the Audit Committee the following during the half year and year ended on March 31st, 2024:
- 1) There have not been any significant changes in internal control over financial reporting during the period;
 - 2) There have not been any significant changes in accounting policies during the said period and that the same have been disclosed in the notes to the financial statements;
 - 3) We are not aware of any instances during the half year and year ended on March 31st, 2024, of significant fraud with involvement therein of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Yours Sincerely

For Auro Impex & Chemicals Limited

Kalyan Kumar Das

Kalyan Kumar Das
Chief Financial Officer

