Jain Sonu & Associates

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Alcove Tower Flat 2B, Diamond City
South Tollygunge Karunamoyee,
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CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Standalone Unaudited Financial Results of the Company for six months ended on 30th September 2026 of Auro Impex & Chemicals Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to,

The Board of Directors

1.We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of M/s. Auro Impex & Chemicals Private Limited. ("the Company") for the six months ended 30th September, 2026 together with the notes thereon ("the statement"), The Statement is being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations"), and has been initiated by us for identification purpose.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on November 12, 2026, has been prepared in accordance the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India, Our responsibility is to issue a report on the Statement based on our review.

3.We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of interim Financial Information Performed by the Independent Auditor of the Entity," as specified under section 143(10) of the Companies Act, 2013. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

JAIN SONU & ASSOCIATES * KOLKATA * Chartered Accountants

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

Emphasis of Matter

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

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

Our conclusion is not modified in respect of above matters.

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

Jain

Date: 12/11/2026
Place: Kolkata

JAIN SONU & ASSOCIATES * KOLKATA * Chartered Accountants

CA Sonu Jain
(Partner)
Membership No.: 060015
UDIN :- 26060015XJEIMI5587

AURO IMPEX & CHEMICALS LIMITED

(Formerly known as Auro Impex & Chemicals Private Limited)

CIN : L51909WB1994PLC061514

Standalone Statement of Assets & Liabilities as on 30th September 2026

		30th September 2026 (Amount Rs in Lakhs) (Unaudited)	31st March 2026 (Amount Rs in Lakhs) (Audited)
I.	**EQUITY AND LIABILITIES**		
(1)	**Shareholders' Funds**		
	(a) Share Capital	1,220.08	1,220.08
	(b) Reserves and Surplus	3,518.83	3,317.00
	Total Shareholder's Funds	**4,738.91**	**4,537.08**
(2)	**Non-Current Liabilities**		
	(a) Long-Term Borrowings	913.21	552.16
	(b) Deferred Tax Liability (Net)	101.03	125.04
	(c) Other Long Term Liabilities	56.96	117.28
	Total Non-Current Liabilities	**1,071.19**	**794.48**
(3)	**Current Liabilities**		
	(a) Short-Term Borrowings	3,353.50	2,652.23
	(b) Trade Payables	-	
	- Dues to Micro & Small Enterprise	31.57	84.06
	- Dues to Others	2,099.17	729.57
	(c) Other Current Liabilities	236.82	183.25
	(d) Short-Term Provisions	59.73	26.52
	Total Current Liabilities	**5,780.78**	**3,675.64**
	Total Equity & Liabilities	**11,590.89**	**9,007.20**
II.	**ASSETS**		
(1)	**Non-Current Assets**		
	(a) Property, Plant and Equipment		
	(i) Tangible Assets	1,637.72	1,648.91
	(iii) Capital Work-in-Progress	763.52	515.61
	(b) Non-Current Investment	145.04	115.04
	(c) Other Non-Current Assets	359.62	177.32
	Total Non-Current Assets	**2,905.90**	**2,456.88**
(2)	**Current Assets**		
	(a) Inventories	4,691.43	3,928.52
	(b) Trade Receivables	3,140.95	1,651.57
	(c) Cash and Bank Balances	264.47	625.54
	(d) Short-Term Loans and Advances	508.18	305.44
	(e) Other Current Assets	79.93	39.25
	Total Current Assets	**8,684.98**	**6,550.32**
	Total Assets	**11,590.89**	**9,007.20**

JAIN SONU & ASSOCIATES * KOLKATA * Chartered Accountants

AURO IMPEX & CHEMICALS LTD. * Kolkata

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

Madhusudan Goenka
Managing Director
DIN-00146365

AURO IMPEX & CHEMICALS LIMITED

(Formerly known as Auro Impex & Chemicals Private Limited)

CIN : L51909WB1994PLC061514

Standalone Statement of Profit and loss for the half year ended 30th September 2026

Sl No.	Particulars	Half Year Ended			Year Ended
		30th September 2026 (Unaudited)	31st March 2026 (Audited)	30th September 2025 (Unaudited)	31 March 2026 (Audited)
1	**Income from Operations**				
	(a) Revenue from Operations	6,830.99	8,740.00	5,849.77	14,589.77
	(b) Other Income	40.25	49.98	56.77	106.75
	Total Income	**6,871.24**	**8,789.98**	**5,906.54**	**14,696.53**
2	**Expenditure**				
	(a) Cost of Raw Material Consumed	3,941.21	3,638.10	3,012.18	6,650.28
	(b) Purchases of Stock in Trade	2,254.62	4,056.08	2,120.89	6,176.97
	(c) Changes In Inventories Of Finished Goods, Work-In-Progress & Stock-In-Trade	(349.04)	(47.88)	(112.33)	(160.21)
	(d) Employee Benefits Expenses	178.42	160.49	144.19	304.68
	(e) Finance Cost	172.86	141.21	173.60	314.81
	(f) Depreciation and Amortisation Expense	42.34	27.65	26.84	54.49
	(g) Other Expenses	407.71	490.81	312.28	803.08
3	**Total Expenses**	**6,648.13**	**8,466.45**	**5,677.66**	**14,144.10**
4	**Profit before Exceptional Items**	**223.11**	**323.54**	**228.88**	**552.43**
5	**Add :** Exceptional Item	-	-	-	-
6	**Profit before Tax**	**223.11**	**323.54**	**228.88**	**552.43**
	Less : Tax Expense				
	(a) Current Tax	45.27	70.87	50.65	121.52
	(b) Mat Credit Entitlement		-	-	
	(c) Earlier Year Tax	0.02	(0.03)	-	(0.03)
	(d) Deferred Tax	(24.01)	24.19	6.59	30.77
7	**Total Tax**	**21.27**	**95.03**	**57.24**	**152.27**
8	**Net Profit**	**201.83**	**228.51**	**171.64**	**400.16**
9	Paid Up Share Capital (Face Value ` 10 each)	1,220.08	1,220.08	1,220.08	1,220.08
10	Earning per share (Face Value ` 10 each)				
	(a) Basic	1.65	1.87	1.41	3.28
	(b) Diluted	1.65	1.87	1.41	3.28

Notes:

(a) The Unaudited Standalone Financial Results of the Company for the half year ended 30th September 2026 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 12th November 2026. 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 2026 are the balancing figures between audited figures in respect of the financial year 2025-26 & the year to date figures of the respective financial year.

(c) The above Unaudited Financial Results of the company for the half year ended 30th September 2026 are available at the company's website www.auroimpex.com and website of NSE, where the equity shares of the company are listed.

JAIN SONU & ASSOCIATES ★ KOLKATA ★ Chartered Accountants

AURO IMPEX & CHEMICALS LTD. ★ Kolkata

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

Madhusudan Goenka
Managing Director
DIN-00146365

Place : Kolkata
Date: 12.11.2026

AURO IMPEX & CHEMICALS LIMITED
(Formerly known as Auro Impex & Chemicals Private Limited)
CIN : L51909WB1994PLC061514
Cash Flow Statement for the half year ended 30th September 2026

Particulars			(Rs. In Lakhs)
		30th September 2026 (Unaudited)	31st March 2026 (Audited)
A	**Cash Flow From Operating Activities**		
	Profit before tax from continuing operations	223.11	552.43
	Profit Before Tax	**223.11**	**552.43**
	Adjustment for Non cash & Non operating item		
	Depreciation	42.34	54.49
	Profit on Sale of Asset	-	(0.26)
	Interest & Finance Charges	126.20	216.39
	Profit on sale of Mutual Fund	-	(0.05)
	Interest Received	(10.26)	(14.96)
	Foreign Exchange Fluctuation Loss	2.49	8.21
	Operating Profit before changes in working capital	**383.89**	**816.24**
	Movements in working capital:		
	Increase/(Decrease) in Trade Payables	1,317.10	(255.08)
	Increase/(Decrease) in Other Current Liabilities	53.56	32.04
	Increase/(Decrease) in Other Long Term Liability	(60.32)	9.28
	Decrease/(Increase) in Trade Receivables	(1,489.39)	1,303.50
	Decrease/(Increase) in Inventories	(762.91)	(1,054.40)
	Decrease/(Increase) in Short Term Loan and Advances	(202.74)	540.31
	Decrease/(Increase) in Other Non Current Assets	(182.30)	(77.85)
	Decrease/(Increase) in Others Current Assets	(40.68)	12.83
	Net cash flow before Tax and Extra ordinary Item	**(983.78)**	**1,326.87**
	Direct Taxes (Paid) /Refund	(12.08)	(121.04)
	Foreign Exchange Fluctuation Loss	(2.49)	**(8.21)**
	Net cash flow from/(used in) operating activities (A)	**(998.35)**	**1,197.62**
B	**Cash flows from investing activities**		
	Purchase of fixed assets, including intangible assets, CWIP and capital advances	(279.07)	(377.53)
	Proceeds from Sale of Assets	-	0.60
	Investment made during the year	(30.00)	(74.04)
	Proceeds from Sale of Investment	-	14.05
	Interest Received	10.26	14.96
	Net Cash flows from investing activities (B)	**(298.81)**	**(421.96)**
C	**Cash flows from financing activities**		
	Proceeds from Issuance of Share Capital & Security Premium	-	-
	Proceeds/(Repayment) from Long Term borrowings	361.04	(211.17)
	Proceeds/(Repayment) from Short Term borrowings	701.24	(326.64)
	Interest Paid	(126.20)	(216.39)
	Net cash flows from/(used in) in financing activities (C)	**936.09**	**(754.20)**
	Net increase / (decrease) in cash and cash equivalent (A+B+C)	**(361.08)**	**21.46**
	Cash and cash equivalent at the beginning of the year	625.54	604.08
	Cash and cash equivalent at the end of the year	**264.47**	**625.54**
	Component of cash and cash equivalents		
	Cash in Hand	28.64	53.26
	With Banks - On Current Account	100.90	376.83
	Other Bank Balance	134.94	195.44
	Total cash and cash equivalents	**264.47**	**625.54**

JAIN SONU & ASSOCIATES KOLKATA Chartered Accountants

AURO IMPEX & CHEMICALS LTD. Kolkata

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

Madhusudan Goenka
Managing Director
DIN-00146365

AURO IMPEX & CHEMICALS LIMITED

(Formerly Known as AURO IMPEX & CHEMICALS PRIVATE LIMITED)

CIN : L51909WB1994PLC061514

Notes to the Standalone Financial Statements for the half year ended 30th September 2026

Additional Notes

1 The Unaudited 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 Unaudited financials of M/s Auro Impex & Chemicals Ltd (the company) for the half year ended 30th September 2026 were received by audit committee and were approved and taken on record by board of director in there meeting held on 12th November 2026 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 engaged in the business of manufacturing, exporting and supply of Discharge & Collecting Electrodes, Electrostatic Precipitator (ESP) internal parts and spares, Stainless Steel Pipes as well as trading of various product. Due to company is engaged in different product of business Segment reporting in being made.

5 The statutory auditor have carried our limited review of the unaudited standalone financial result for the half year ended 30th September 2026 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 30th September, 2026 is NIL.

7 The previous periods' figures have been re-grouped / re-arranged wherever necessary to make it comparable with the current period.

JAIN SONU & ASSOCIATES KOLKATA Chartered Accountants

AURO IMPEX & CHEMICALS LTD. Kolkata

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

SEGMENTWISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Amount in Lacs)

Standalone						Consolidated			
HALF YEAR ENDED			YEAR ENDED		Particulars	HALF YEAR ENDED			YEAR ENDED
30th September 2026	31st March 2026	30th September 2025	31st March 2026			30th September 2026	31st March 2026	30th September 2025	31st March 2026
Unaudited	Audited	Unaudited	Audited			Unaudited	Audited	Unaudited	Audited
					Segment Revenue (Net of Taxes)				
					Revenue from Manufacturing				
3,227.99	3,924.16	3,294.60	7,218.76	a)	Air Pollution Control Equipments	3,227.99	3,924.16	3,294.60	7,218.76
1,264.74	736.77	401.85	1,138.62	b)	Stainless Steel Pipes & Others	1,264.74	736.77	401.85	1,138.62
2,338.26	4,079.07	2,153.32	6,232.39	c)	Revenue From Trading	7,224.63	6,898.65	9,821.66	16,720.31
6,830.99	**8,740.00**	**5,849.77**	**14,589.77**		**Total**	**11,717.36**	**11,559.58**	**13,518.11**	**25,077.69**
					Less : Inter Segment Revenue	13.86	24.72	32.76	57.48
6,830.99	**8,740.00**	**5,849.77**	**14,589.77**		**Net Sales/Income from operations**	**11,703.50**	**11,534.86**	**13,485.35**	**25,020.21**
					Segment Results				
					Segment Results (Profit(+)/Loss(-) before Tax & Other Income from each segment) :				
313.04	404.44	354.54	758.98	a)	Air Pollution Control Equipments	313.04	404.44	354.53	758.97
33.44	25.13	3.15	28.28	b)	Stainless Steel Pipes & Others	33.44	25.13	3.15	28.28
59.52	20.11	7.19	27.30	c)	Revenue From Trading	114.95	61.80	38.09	99.89
406.00	**449.68**	**364.88**	**814.56**		**Total**	**461.43**	**491.37**	**395.77**	**887.14**
172.86	141.21	173.60	314.81		Less : Interest Expenses	234.64	185.68	235.71	421.39
233.14	308.47	191.28	499.75			226.79	305.69	160.06	465.75
10.26	49.98	56.77	106.75		Add : Interest (Income)	30.71	83.30	78.51	161.81
243.40	358.45	248.05	606.50			257.50	388.99	238.57	627.56
(20.28)	(34.89)	(19.16)	(54.05)		Add : Other un-allocable income	(20.28)	(34.89)	(19.16)	(54.05)
223.11	**323.55**	**228.89**	**552.44**		**Profit/(loss) before Exceptional Item and Tax**	**237.22**	**354.10**	**219.41**	**573.51**
-	-	-	-		Add : Exceptional Items	-	-	-	-
223.11	**323.55**	**228.89**	**552.44**		**Profit/(loss) before Tax**	**237.22**	**354.10**	**219.41**	**573.51**
					Segment Assets				
6,771.74	5,964.32	6,014.95	5,964.32	a)	Air Pollution Control Equipments	6,771.74	5,964.32	6,014.93	5,964.32
1,472.36	1,111.00	810.79	1,111.00	b)	Stainless Steel Pipes & Others	1,472.36	1,111.00	810.79	1,111.00
1,549.26	531.00	641.14	531.00	c)	Others (Trading)	3,842.74	2,465.25	3,986.50	2,465.25
1,797.53	1,400.88	1,554.43	1,400.88	d)	Unallocable	1,797.53	1,400.88	1,504.43	1,400.88
11,590.89	**9,007.20**	**9,021.31**	**9,007.20**		**Total**	**13,884.37**	**10,941.45**	**12,316.65**	**10,941.45**
					Segment Liabilities				
1,859.80	1,381.24	1,527.91	1,381.24	a)	Air Pollution Control Equipments	1,859.80	1,381.24	1,527.91	1,381.24
279.55	438.62	366.54	438.62	b)	Stainless Steel Pipes & Others	279.55	438.62	366.54	438.62
1,285.49	531.26	291.77	531.26	c)	Others (Trading)	2,972.12	1,869.21	3,015.97	1,869.21
3,427.14	2,119.00	2,526.53	2,119.00	d)	Unallocable	3,427.14	2,119.00	2,526.53	2,119.00
6,851.98	**4,470.12**	**4,712.75**	**4,470.12**		**Total**	**8,538.61**	**5,808.07**	**7,436.95**	**5,808.07**

JAIN SONU & ASSOCIATES KOLKATA Chartered Accountants

AURO IMPEX & CHEMICALS LTD. Kolkata

Jain Sonu & Associates

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Office : (033) 4060-5306
E-mail : casonujain@gmail.com

CHARTERED ACCOUNTANTS

Independent Auditor's Report on Consolidated Unaudited Half Financial Results of the Company for the six months ended on 30th September 2026 of Auro Impex & Chemicals Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to,

The Board of Directors

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results together with notes thereon of M/s. Auro Impex & Chemicals Limited ('the Company') and shares of the net profit/(loss) after tax, other comprehensive income/(loss) and total comprehensive income/(loss) of its subsidiaries for the six month ended 30th September,2026, (the Statement') being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations'), and has been initiated by us for identification purposes,

2. This Statement which is the responsibility of the Company's Management and has been approved by the company's Board of Directors in their meeting on November 12,2026. The Statement has prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS-34''), prescribed under Section 133 of the Companies Act, 2013, the Act') as amended read with relevant rules issued there under, other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review,

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," as specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the

JAIN SONU & ASSOCIATES KOLKATA Chartered Accountants

Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We have also performed procedures in accordance with the Circular issued by the SEBI under regulations 33(8) of the SEBI (Listing Obligations and Disclosure Requirement Regulations, 2015, as amended, to the extent applicable,

4. The Statement includes the financial results of entity given below:

+ Auro Impex & Chemicals Limited

+ Auro Industries Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management's certificates referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Unaudited Consolidated Financial Results include the Company's share of total revenue of Rs. 11703.05 Lakhs and Company's share of net profit/ (loss) after tax of Rs. 212.39 Lakhs for six months ended 30th September, 2026, as considered in the Unaudited Consolidated Financial Results in respect of the subsidiary mentioned in paragraph 4 above. The result of this subsidiaries is based solely on management certified account. According to the information and explanation given to us by the management, the said Financial Result is not material to the Company.

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

JAIN SONU & ASSOCIATES
KOLKATA
Chartered Accountants

Emphasis of Matters

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

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

Our conclusion is not modified in respect of above matters.

Place: Kolkata

Date: 12.11.2026



For Jain Sonu & Associates

(Chartered Accountant)
Firm's Registration No.: 324386E

CA Sonu Jain
(Partner)

Membership No. 060015

UDIN: 26060015LATYGV1104

AURO IMPEX & CHEMICALS LIMITED
(Formerly known as Auro Impex & Chemicals Private Limited)
CIN : L51909WB1994PLC061514
Consolidated Statement of Assets & Liabilities as on 30th September 2026

		Consolidated	
		30th September 2026 (Amount Rs in Lakhs) (Unaudited)	31st March 2026 (Amount Rs in Lakhs) (Audited)
I.	**EQUITY AND LIABILITIES**		
(1)	**Shareholders' Funds**		
	(a) Share Capital	1,220.08	1,220.08
	(b) Reserves and Surplus	4,125.68	3,913.30
	Total Shareholder's Funds	**5,345.76**	**5,133.38**
(2)	**Non-Current Liabilities**		
	(a) Long-Term Borrowings	1,120.71	552.17
	(b) Deferred Tax Liability (net)	100.91	125.13
	(c) Other Long Term Liabilities	56.96	117.27
	Total Non-Current Liabilities	**1,278.57**	**794.56**
(3)	**Current Liabilities**		
	(a) Short-Term Borrowings	4,319.95	3,708.07
	(b) Trade Payables		-
	- Dues to Micro & Small Enterprise	31.57	84.06
	- Dues to Others	2,580.10	975.60
	(c) Other Current Liabilities	259.52	213.84
	(d) Short-Term Provisions	68.90	31.93
	Total Current Liabilities	**7,260.04**	**5,013.51**
	Total Equity & Liabilities	**13,884.37**	**10,941.45**
II.	**ASSETS**		
(1)	**Non-Current Assets**		
	(a) Property, Plant and Equipment		
	(i) Tangible Assets	1,676.43	1,689.21
	(iii) Capital Work-in-Progress	763.52	515.61
	(b) Non-Current Investments	203.04	161.04
	(c) Other Non-Current Assets	359.62	216.74
	Total Non-Current Assets	**3,002.61**	**2,582.60**

JAIN SONU & ASSOCIATES ★ KOLKATA ★ Chartered Accountants

AURO IMPEX & CHEMICALS LTD. ★ Kolkata

AURO IMPEX & CHEMICALS LIMITED

(Formerly known as Auro Impex & Chemicals Private Limited)

CIN : L51909WB1994PLC061514

Consolidated Statement of Assets & Liabilities as on 30th September 2026

			Consolidated	
			30th September 2026 (Amount Rs in Lakhs) (Unaudited)	31st March 2026 (Amount Rs in Lakhs) (Audited)
(2)	**Current Assets**			
	(a) Inventories		5,280.42	4,487.34
	(b) Trade Receivables		3,790.55	2,193.72
	(c) Cash and Bank Balances		1,069.84	1,281.00
	(d) Short-Term Loans and Advances		660.51	329.36
	(e) Other Current Assets		80.43	67.42
	Total Current Assets		**10,881.76**	**8,358.84**
	Total Assets		**13,884.37**	**10,941.45**

JAIN SONU & ASSOCIATES * KOLKATA * Chartered Accountants

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

AURO IMPEX & CHEMICALS LTD. * Kolkata

Madhusudan Goenka
Managing Director
DIN-00146365

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

Consolidated Statement of Profit and loss for the half year ended 30th September 2026

(Rs. In Lakhs)

Sl. No.	Particulars	Consolidated			
		Half year ended			Year Ended
		30th September 2026 (Unaudited)	31 March 2026 (Audited)	30 September 2025 (Unaudited)	31 March 2026 (Audited)
1	**Income from Operations**				
	(a) Revenue from Operations	11,703.50	11,534.86	13,485.35	25,020.22
	(b) Other Income	60.70	83.30	78.51	161.82
	Total Income	**11,764.20**	**11,618.17**	**13,563.86**	**25,182.03**
2	**Expenditure**				
	(a) Cost of Raw Material Consumed	3,941.21	3,613.39	2,979.42	6,592.81
	(b) Purchases of Stock in Trade	6,994.68	6,759.82	9,677.79	16,437.61
	(c) Changes In Inventories Of Finished Goods, Work-In-Progress & Stock-In-Trade	(379.21)	(56.66)	(116.68)	(173.34)
	(d) Employee Benefits Expenses	226.33	208.72	190.66	399.38
	(e) Finance Cost	234.64	185.68	235.71	421.39
	(f) Depreciation and Amortisation Expense	46.18	30.97	29.44	60.41
	(g) Other Expenses	463.16	522.15	348.12	870.26
3	**Total Expenses**	**11,526.98**	**11,264.06**	**13,344.46**	**24,608.52**
4	**Profit before Exceptional Items**	**237.22**	**354.11**	**219.40**	**573.51**
5	**Add :** Exceptional Item	-	-	-	-
6	**Profit before Tax**	**237.22**	**354.11**	**219.40**	**573.51**
	Less : Tax Expense				
	(a) Current Tax	49.03	76.28	50.65	126.93
	(b) Mat Credit Entitlement	-	-	-	-
	(c) Earlier Year Tax	0.02	(0.03)	-	(0.03)
	(d) Deferred Tax	(24.21)	24.16	6.51	30.67
7	**Total Tax**	**24.84**	**100.42**	**57.16**	**157.58**
8	**Net Profit**	**212.39**	**253.70**	**162.24**	**415.94**
9	Paid Up Share Capital (Face Value ` 10 each)	1,220.08	1,220.08	1,220.08	1,220.08
10	Earning per share (Face Value ` 10 each)				
	(a) Basic	1.74	2.08	1.33	3.41
	(b) Diluted	1.74	2.08	1.33	3.41

Notes:

(a) The Unaudited Financial Results of the Company for the half year ended 30th September 2026 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 12th November, 2026. 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 2026 are the balancing figures between audited figures in respect of the financial year 2025-26 & the year to date figures of the respective financial year.

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

(d) The above Unaudited Financial Results of the company for the half year ended 30th September 2026 are available at the company's website www.auroimpex.com and website of NSE, where the equity shares of the company are listed.

JAIN SONU & ASSOCIATES * KOLKATA * Chartered Accountants

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

Madhusudan Goenka
Managing Director
DIN-00146365

AURO IMPEX & CHEMICALS LTD. * Kolkata

Place : Kolkata
Date : 12.11.2026

AURO IMPEX & CHEMICALS LIMITED
(Formerly known as Auro Impex & Chemicals Private Limited)
CIN : L51909WB1994PLC061514
Consolidated Cash Flow Statement for the half year ended 30th September 2026

	Particulars	RS. In Lakhs	
		30th September 2026 (Unaudited)	31st March 2026 (Audited)
A	**Cash Flow From Operating Activities**		
	Profit before tax from continuing operations	237.22	573.51
	Profit Before Tax	**237.22**	**573.51**
	Adjustment for Non cash & Non operating item		
	Depreciation	46.18	60.41
	Profit on Sale of Asset	-	(0.26)
	Interest & Finance Charges	187.98	318.04
	Profit on sales of mutual fund	-	(0.05)
	Forex Fluctuation	2.49	6.73
	Interest Received	(21.59)	(36.28)
	Operating Profit before changes in working capital	**452.28**	**922.09**
	Movements in working capital:		
	Increase/(Decrease) in Trade Payables	1,552.01	(89.49)
	Increase/(Decrease) in Short term provision	-	(38.43)
	Increase/(Decrease) in Other Current Liabilities	45.67	(57.33)
	Increase/(Decrease) in Other Long Term Liability	(60.31)	9.27
	Decrease/(Increase) in Trade Receivables	(1,596.84)	2,245.36
	Decrease/(Increase) in Inventories	(793.08)	(1,067.53)
	Decrease/(Increase) in Short Term Loan and Advances	(331.15)	624.92
	Decrease/(Increase) in Other Non Current Assets	(142.88)	(111.90)
	Decrease/(Increase) in Others Current Assets	(13.00)	(60.16)
	Net cash flow before Tax and Extra ordinary Item	**(887.29)**	**2,376.79**
	Direct Taxes (Paid) /Refund	(12.11)	(31.91)
	Foreign Exchange Fluctuation Loss	(2.49)	
	Net cash flow from/(used in) operating activities (A)	**(901.89)**	**2,344.89**
B	**Cash flows from investing activities**		
	Purchase of Fixed Assets, including Intangible Assets, CWIP and Capital Advances	(281.31)	(390.39)
	Proceeds from Sale of Assets	-	0.92
	Purchase of Investment during the year	(42.00)	(95.04)
	Proceeds from Sale of Investment	-	11.00
	Profit from sale of investment	-	0.05
	Interest received	21.59	36.28
	Net Cash flows from investing activities (B)	**(301.72)**	**(437.18)**
C	**Cash flows from financing activities**		
	Proceeds from Issuance of Share Capital	-	-
	Proceeds/(Repayment) from Long Term borrowings	568.54	(229.67)
	Proceeds/(Repayment) from Short Term borrowings	611.88	(1,168.72)
	Interest Paid	(187.98)	(318.04)
	Net cash flows from/(used in) in financing activities (C)	**992.44**	**(1,716.43)**
	Net increase / (decrease) in cash and cash equivalent (A+B+C)	**(211.17)**	**191.28**
	Cash and cash equivalent at the beginning of the year	1,281.00	1,089.72
	Cash and cash equivalent at the end of the year	**1,069.84**	**1,281.00**
	Component of cash and cash equivalents		
	Cash in Hand	50.34	75.68
	With Banks - On Current Account	502.11	677.66
	Other Bank Balance	517.40	527.66
	Total cash and cash equivalents	**1,069.84**	**1,281.00**

JAIN SONU & ASSOCIATES KOLKATA Chartered Accountants

AURO IMPEX & CHEMICALS LTD. Kolkata

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

Madhusudan Goenka
Managing Director
DIN-00146365

AURO IMPEX & CHEMICALS LIMITED

(Formerly Known as AURO IMPEX & CHEMICALS PRIVATE LIMITED)

CIN : L51909WB1994PLC061514

Notes to the Consolidated Financial Statements for the half year ended 30th September 2026

Additional Notes

1 The Unaudited 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 Unaudited financials of M/s Auro Impex & Chemicals Ltd (the company) for the half year ended 30th September, 2026 were received by audit committee and were approved and taken on record by board of director in there meeting held on 12th November, 2026 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 engaged in the business of manufacturing, exporting and supply of Discharge & Collecting Electrodes, Electrostatic Precipitator (ESP) internal parts and spares, Stainless Steel Pipes as well as trading of various product. Due to company is engaged in different product of business Segment reporting in being made.

5 The statutory auditor have carried our limited review of the unaudited standalone financial result for the half year ended 30th September,2026 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 30th September, 2026 is NIL.

7 The previous periods' figures have been re-grouped / re-arranged wherever necessary to make it comparable with the current period.

JAIN SONU & ASSOCIATES KOLKATA Chartered Accountants

AURO IMPEX & CHEMICALS LTD. Kolkata

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

Madhusudan Goenka
Managing Director
DIN-00146365

AURO IMPEX & CHEMICALS LIMITED

(Formerly known as Auro Impex & Chemicals Private Limited)

CIN : L51909WB1994PLC061514

SEGMENTWISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Amount in Lacs)

Standalone						Consolidated			
HALF YEAR ENDED			YEAR ENDED		Particulars	HALF YEAR ENDED			YEAR ENDED
30th September 2026	31st March 2026	30th September 2025	31st March 2026			30th September 2026	31st March 2026	30th September 2025	31st March 2026
Unaudited	Audited	Unaudited	Audited			Unaudited	Audited	Unaudited	Audited
					Segment Revenue (Net of Taxes)				
					Revenue from Manufacturing				
3,227.99	3,924.16	3,294.60	7,218.76	a)	Air Pollution Control Equipments	3,227.99	3,924.16	3,294.60	7,218.76
1,264.74	736.77	401.85	1,138.62	b)	Stainless Steel Pipes & Others	1,264.74	736.77	401.85	1,138.62
2,338.26	4,079.07	2,153.32	6,232.39	c)	Revenue From Trading	7,224.63	6,898.65	9,821.66	16,720.31
6,830.99	**8,740.00**	**5,849.77**	**14,589.77**		**Total**	**11,717.36**	**11,559.58**	**13,518.11**	**25,077.69**
					Less : Inter Segment Revenue	13.86	24.72	32.76	57.48
6,830.99	**8,740.00**	**5,849.77**	**14,589.77**		**Net Sales/Income from operations**	**11,703.50**	**11,534.86**	**13,485.35**	**25,020.21**
					Segment Results				
					Segment Results (Profit(+)/Loss(-) before Tax & Other Income from each segment) :				
313.04	404.44	354.54	758.98	a)	Air Pollution Control Equipments	313.04	404.44	354.53	758.97
33.44	25.13	3.15	28.28	b)	Stainless Steel Pipes & Others	33.44	25.13	3.15	28.28
59.52	20.11	7.19	27.30	c)	Revenue From Trading	114.95	61.80	38.09	99.89
406.00	**449.68**	**364.88**	**814.56**		**Total**	**461.43**	**491.37**	**395.77**	**887.14**
172.86	141.21	173.60	314.81		Less : Interest Expenses	234.64	185.68	235.71	421.39
233.14	308.47	191.28	499.75			226.79	305.69	160.06	465.75
10.26	49.98	56.77	106.75		Add : Interest (Income)	30.71	83.30	78.51	161.81
243.40	358.45	248.05	606.50			257.50	388.99	238.57	627.56
(20.28)	(34.89)	(19.16)	(54.05)		Add : Other un-allocable income	(20.28)	(34.89)	(19.16)	(54.05)
223.11	**323.55**	**228.89**	**552.44**		**Profit/(loss) before Exceptional Item and Tax**	**237.22**	**354.10**	**219.41**	**573.51**
-	-	-	-		Add : Exceptional Items	-	-	-	-
223.11	**323.55**	**228.89**	**552.44**		**Profit/(loss) before Tax**	**237.22**	**354.10**	**219.41**	**573.51**
					Segment Assets				
6,771.74	5,964.32	6,014.95	5,964.32	a)	Air Pollution Control Equipments	6,771.74	5,964.32	6,014.93	5,964.32
1,472.36	1,111.00	810.79	1,111.00	b)	Stainless Steel Pipes & Others	1,472.36	1,111.00	810.79	1,111.00
1,549.26	531.00	641.14	531.00	c)	Others (Trading)	3,842.74	2,465.25	3,986.50	2,465.25
1,797.53	1,400.88	1,554.43	1,400.88	d)	Unallocable	1,797.53	1,400.88	1,504.43	1,400.88
11,590.89	**9,007.20**	**9,021.31**	**9,007.20**		**Total**	**13,884.37**	**10,941.45**	**12,316.65**	**10,941.45**
					Segment Liabilities				
1,859.80	1,381.24	1,527.91	1,381.24	a)	Air Pollution Control Equipments	1,859.80	1,381.24	1,527.91	1,381.24
279.55	438.62	366.54	438.62	b)	Stainless Steel Pipes & Others	279.55	438.62	366.54	438.62
1,285.49	531.26	291.77	531.26	c)	Others (Trading)	2,972.12	1,869.21	3,015.97	1,869.21
3,427.14	2,119.00	2,526.53	2,119.00	d)	Unallocable	3,427.14	2,119.00	2,526.53	2,119.00
6,851.98	**4,470.12**	**4,712.75**	**4,470.12**		**Total**	**8,538.61**	**5,808.07**	**7,436.95**	**5,808.07**

JAIN SONU & ASSOCIATES ★ KOLKATA ★ Chartered Accountants

AURO IMPEX & CHEMICALS LTD. ★ Kolkata