



AUROMA COKE LIMITED

CIN : L23101WB1993PLC060154

REGD. OFFICE : SUITE NO. 706, SHANTI NIKETAN, 8, CAMAC STREET, KOLKATA-700017
PH: 033-22822310, FAX : 033-22825759, Website : www.auroma.in, e-mail : info@auroma.in

Date:- 14th November, 2019

BSE Limited
P. J. Towers, Dalal Street
Mumbai – 400001

Dear Sir,

Sub:- Outcome of the Board Meeting

Please note that the Board of Directors at its meeting held today i.e. 14th November, 2019 has approved un-audited financial results of the Company for the Quarter ended 30th September, 2019 pursuant to the requirement under SEBI (LODR) Regulations, 2015.

In this connection, we are enclosing herewith a copy of the said financial results along with a copy of the Limited Review Report on the said results carried out by the Statutory Auditors of the Company.

For AUROMA COKE LTD.

Prashant Tulsyan
(Whole-time Director)



CHHAPARIA & ASSOCIATES

Chartered Accountants

SHANTINIKETAN BUILDING, 8, CAMAC STREET,
5TH FLOOR, SUITE-2 & 15, KOLKATA-700 017
PH. : 2282-4241, 4213, 4752 & 6444, 3052-2086 / 87 / 88,
Website : www.chhapariaassociates.com

To
The Board of Directors
Auroma Coke Limited,
Shantiniketan Building, 8 Camac Street,
Kolkata-700017

Dear Sirs,

Re: Limited Review Report of the Unaudited Financial Results for the quarter ended 30th September, 2019

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Auroma Coke Limited** ("the Company") for the quarter ended **30th September, 2019** ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ('the Circular').
2. This Statement which is the responsibility of the Company's management and approved by the Board of Directors has been 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 read with Rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standards on Review Engagements (SRE 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Chhaparia & Associates
Chartered Accountants
FRN 322169E



Subhash Kumar Baid
Subhash Kumar Baid
Partner

Membership No. 064917

Place: Kolkata

Date: 14th November, 2019



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AUROMA COKE LIMITED

UNAUDITED STATEMENT OF PROFIT AND LOSS FOR THE HALF YEARLY ENDED 30TH SEPTEMBER 2019

(₹ Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2019 (Unaudited)	30.06.2019 (Unaudited)	30.09.2018 (Unaudited)	30.09.2019 (Unaudited)	30.09.2018 (Unaudited)	31.03.2019 (Audited)
I Income						
Revenue from Operations	437.03	463.46	523.18	900.49	1,184.98	2,371.22
Other Income	14.13	35.06	3.97	49.19	10.88	87.41
Total Income (I)	451.16	498.52	527.16	949.68	1,195.86	2,458.63
II Expenses						
Cost of Materials Consumed	275.37	336.00	304.10	611.37	614.93	1,427.78
Purchase of stock-in-trade	49.46	32.79	9.37	82.24	64.68	112.68
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(65.28)	(51.20)	59.16	(116.48)	147.24	226.20
Employee Benefits Expense	13.13	13.11	11.65	26.24	21.99	47.64
Finance Costs	4.62	8.40	28.68	13.02	61.83	118.59
Depreciation Expense	8.66	8.66	9.83	17.32	19.59	41.26
Other Expenses	161.09	142.09	108.43	303.18	207.54	469.52
Total Expenses (II)	447.04	489.85	531.22	936.89	1,137.80	2,443.66
III Profit/(loss) before Exceptional items & tax (I-II)	4.12	8.67	(4.06)	12.79	58.06	14.97
IV Exceptional item	-	-	-	-	-	731.16
V Profit/(loss) before tax (III-IV)	4.12	8.67	(4.06)	12.79	58.06	746.13
VI Tax Expense :						
Current Tax	-	-	-	-	-	153.67
Less: MAT Credit Entitlement	-	-	-	-	-	(76.54)
Deferred Tax	-	-	3.51	-	14.07	77.12
Earlier Years	-	-	3.51	-	43.99	142.35
Net Tax Expense	4.12	8.67	(7.58)	12.79	43.99	219.48
VII Profit/(loss) for the Year (V-VI)	4.12	8.67	(7.58)	12.79	43.99	526.65
VIII Other Comprehensive Income	4.12	8.67	(7.58)	12.79	43.99	526.65
IX Total Comprehensive Income for the period (VII+VIII)	631.89	631.89	631.89	631.89	631.89	631.89
X Paid-up equity share capital (Face Value of '10 each)	-	-	-	-	-	10.97
XI Reserves/other equity (other than revaluation reserve)	-	-	-	-	-	-
XII Earnings Per Equity Share (F.V. of ₹ 10/- each) :						
Basic	0.07	0.14	(0.12)	0.20	0.70	8.33
Diluted	0.07	0.14	(0.12)	0.20	0.70	8.33

See accompanying notes to the Financial Results

- The above Unaudited Financial Results were approved by the Board of Directors of the Company at the Board Meeting held on 14th November 2019.
- The Company operates in only one segment, i.e., coke and coal. Therefore, segment reporting is not applicable.
- Limited Review**
The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed and the related Report forwarded to the Stock Exchanges. This Report does not have any impact on the above 'Results and Notes' for the Half Year ended 30th September, 2019 which needs to be explained.
- The figures have been regrouped / reclassified wherever considered appropriate.

For Auroma Coke Limited

Director

Place : Kolkata
14th November 2019





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AUROMA COKE LIMITED

The Statement of Assets & Liabilities is given below

Particulars	Amount in ` (Lakhs)	
	As at	As at
	30th September, 2019	31st March, 2019
	Unaudited	Audited
ASSETS		
Non-Current assets		
Property Plant and Equipment	958.21	967.32
Capital Work-in-Progress	-	-
Intangible Assets	0.16	0.16
Financial Assets		
Investments	3.80	3.80
Loans	-	-
Other Non-Current Assets	483.84	401.39
Deferred Tax Assets(net)	-	-
Current Assets		
Inventories	447.34	492.44
Financial Assets		
Trade Receivable	1,330.14	2,328.78
Cash and cash equivalents	23.12	15.81
Loans	219.32	258.86
Other Financial Assets	7.62	0.81
Other Current Assets	226.98	466.39
Total Assets	3,700.54	4,935.78
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	662.52	662.52
Other Equity	576.36	563.57
Total	1,238.87	1,226.09
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	1,442.97	2,209.54
Deferred Tax Liabilities (net)	42.68	42.68
Other Non-Current Liabilities	229.67	215.63
Current Liabilities		
Financial Liabilities		
Borrowings	262.97	811.94
Trade Payables	120.41	69.97
Other Financial Liabilities	18.31	18.61
Other Current Liabilities	267.53	264.20
Provisions	77.12	77.12
TOTAL EQUITY AND LIABILITIES	3,700.54	4,935.78
<p>For and on behalf of the Board Auroma Coke Limited</p> <p><i>(Signature)</i> Prashant Tulsyan (Whole Time Director)</p> <p>Place : Kolkata 14th November 2019</p>		

ADMN. OFFICE : "SHREE MAA", P.O. NAGNAGAR, DHAIYA, DHANBAD - 826004 (JHARKHAND)
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AUROMA COKE LIMITED UNAUDITED CASH FLOW STATEMENT

Particulars	Half Year ended 30th September, 2019	Half Year ended 30th September, 2018
Cash Flow from Operating Activities		
Profit Before Tax	12.79	58.06
Adjustments for:		
Depreciation and Amortization Expense	17.32	19.59
Finance Costs	13.02	61.83
Profit on Sale of Fixed Assets	(41.63)	(4.73)
Interest Received	(7.56)	(10.88)
Operating Profit Before Working Capital Changes	(6.06)	123.87
Movements in Working Capital :		
(Increase) / Decrease in Inventories	45.11	315.80
(Increase) / Decrease in Trade Receivable	998.65	(250.84)
(Increase) / Decrease in Loans, advances and other current assets	241.51	372.14
Increase / (Decrease) in Trade Payables	50.44	6.49
Increase/ (Decrease) in Other Current Liabilities	17.08	(295.04)
Cash generated from operations	1,346.72	272.43
Income tax paid (net)	51.82	0.02
Net Cash from / (used in) Operating Activities (A)	1,294.90	272.41
Cash Flows from Investing Activities		
Interest Income	7.56	10.88
Purchase of Property, Plant & Equipment	(15.18)	(1.31)
Sale Proceeds from sale of Property, Plant & Equipment	48.60	11.53
Net Cash used in Investing Activities (B)	40.97	21.10
Cash Flow from Financing Activities		
Increase/ (Decrease) in Borrowings	(1,315.55)	(236.21)
Interest Paid	(13.02)	(61.83)
Net Cash from Financing Activities (C)	(1,328.56)	(298.04)
Net Increase/(Decrease) in Cash and Cash Equivalents	7.31	(4.53)
Cash and Cash Equivalents at the beginning of the year	15.81	22.11
Cash and Cash Equivalents at the end of the year	23.12	17.58

[Signature]



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