



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, 2020

BSE Limited
P. J Towers , Dalal Street
Mumbai

Dear Sir,

Sub: Outcome of Board Meeting.

The Board of Directors of the company at the meeting held today i.e. 14th November, 2020 has considered and approved the following:-

1. Un-audited Financial Result for the quarter and half year ended 30th September, 2020. A copy of such financial results alongwith the Limited Review Report is enclosed.
2. Resignation of Ms. Nidhi Murarka – Company Secretary and compliance officer with immediate effect.
3. Appointment of Mr. Vimal Kumar Taparia as Company Secretary and compliance officer w.e.f. 14th November, 2020.

Thanking You

Yours Faithfully,
For AUROMA COKE LIMITED.

Sanjeev Tulsyan
(Director)



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AUROMA COKE LIMITED

UNAUDITED STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 30TH SEPTEMBER 2020

Amount in ₹ in lakhs

Particulars	Unaudited			Unaudited		Year ended 31.03.2020 (Year)
	30.09.2020 (Quarter)	30.06.2020 (Quarter)	30.09.2019 (Quarter)	30.09.2020 (Half-Yearly)	30.09.2019 (Half-Yearly)	
I Income:						
Revenue from Operations	202.37	134.76	437.03	337.13	900.49	1,648.75
Other Income	28.99	0.23	14.13	29.22	49.19	68.38
Total Income (I)	231.36	134.99	451.16	366.35	949.68	1,717.13
II Expenses						
Cost of Materials Consumed	3.63	12.39	275.37	16.02	611.37	1,268.33
Purchase of stock-in-trade	94.96	48.61	49.46	143.58	82.24	172.95
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	52.08	33.47	(65.28)	85.55	(116.48)	(280.61)
Employee Benefits Expense	8.97	10.56	13.13	19.53	26.24	50.64
Finance Costs	2.46	0.86	4.62	3.32	13.02	22.75
Depreciation Expense	7.46	7.46	8.66	14.92	17.32	34.65
Other Expenses	66.60	37.57	161.09	104.17	303.18	415.13
Total Expenses (II)	236.16	150.93	447.05	387.09	936.89	1,683.84
III Profit/(loss) before Exceptional items & tax (I-II)	(4.80)	(15.94)	4.11	(20.74)	12.79	33.29
IV Add: Exceptional Item	-	-	-	-	-	-
V Profit/(loss) before tax (III-IV)	(4.80)	(15.94)	4.11	(20.74)	12.79	33.29
VI Tax Expense :						
Current Tax	-	-	-	-	-	5.00
Deferred Tax	-	-	-	-	-	(0.09)
Earlier Years	-	-	-	-	-	-
Net Tax Expense	-	-	-	-	-	4.91
VII Profit/(loss) for the Year (V-VI)	(4.80)	(15.94)	4.11	(20.74)	12.79	28.38
VIII Other Comprehensive Income	-	-	-	-	-	-
IX Total Comprehensive Income for the period (VII+VIII)	(4.80)	(15.94)	4.11	(20.74)	12.79	28.38
X Paid-up equity share capital (Face Value of ₹10 each)	631.89	631.89	631.89	631.89	631.89	631.89
XI Reserves/other equity (other than revaluation reserve)	-	-	-	-	-	-
XII Earnings Per Equity Share (₹ V. of ₹ 10/- each) :						
Basic	(0.08)	(0.25)	0.06	(0.33)	0.20	0.45
Diluted	(0.08)	(0.25)	0.06	(0.33)	0.20	0.45

1 This statement has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th September, 2020. The Auditors of the company have carried out a Limited Review of the above financial results for the quarter ended 30th September, 2020 in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015

2 Figures for the previous periods have been regrouped/rearranged wherever necessary to conform to current periods classification.

For Auroma Coke Limited

Director

Place : Kolkata,

Dated : The 14th day of November, 2020





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AUROMA COKE LIMITED

Amount in ₹ in lakhs

UNAUDITED BALANCE SHEET AS AT 30TH SEPTEMBER 2020

Particulars	As at 30th September 2020	As at 31st March 2020
ASSETS		
Non-Current Assets		
(a) Property, Plant & Equipment	909.17	939.24
(b) Intangible Assets	0.16	0.16
(c) Financial Assets		
(i) Investments	3.80	3.80
(d) Other Non Current Assets	355.60	511.33
Current Assets		
(a) Inventories	676.95	647.90
(b) Financial Assets		
(i) Trade Receivable	1,011.59	1,042.39
(ii) Cash and cash equivalents	15.74	16.95
(iii) Loans	33.88	73.97
(iv) Other Financial Assets	170.74	2.32
(c) Other Current Assets	26.95	253.10
TOTAL ASSETS	3,204.58	3,491.16
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	662.52	662.52
(b) Other equity	571.22	591.96
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,435.00	1,442.44
(B) Deferred Tax Liabilities (net)	42.60	42.60
(c) Other Non-Current Liabilities	18.96	244.08
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	295.15	233.85
(ii) Trade Payables	99.75	166.40
(iii) Other Financial Liabilities	15.12	21.34
(b) Other Current Liabilities	4.80	85.98
(c) Provisions	59.47	-
TOTAL EQUITY AND LIABILITIES	3,204.58	3,491.16

For Auroma Coke Limited

Director



Place : Kolkata.

Dated : The 14th day of November, 2020



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AUROMA COKE LIMITED

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH SEPTEMBER 2020

Amount in ₹ in lakhs

Particulars	Upto 30th September 2020	2019-2020
A. Cash Flow from Operating Activities		
Profit Before Tax	(20.74)	33.29
Adjustments for:		
Depreciation and Amortization Expense	14.92	34.65
Finance Costs	4.62	10.40
Loss / (Profit) on sale of Assets	-	(56.04)
Operating Profit Before Working Capital Changes	(1.20)	22.31
Movements in Working Capital:		
(Increase) / Decrease in Inventories	(29.06)	(155.45)
(Increase) / Decrease in Trade Receivables	30.80	1,286.40
(Increase) / Decrease in Advances & Other Receivables	253.55	(47.42)
Increase / (Decrease) in Other Liabilities	(253.05)	(147.03)
Increase / (Decrease) in Trade Payable	(66.65)	96.43
Cash Generated from / (used in) Operations	(65.60)	1,055.24
Direct Taxes Paid (net of refunds)	-	54.81
Net Cash flow from / (used in) Operating Activities	(65.60)	1,110.04
B. Cash Flow from Investing Activities		
Purchases of Fixed Assets / Capital work-in-progress	15.15	(15.19)
Loans and Advances Given	-	184.89
Proceeds from Sale of Fixed Assets	-	64.66
Interest Received	-	12.35
Net Cash from / (used in) Investing Activities	15.15	246.70
C. Cash Flow from Financing Activities		
Finance Cost	(4.62)	(10.40)
Increase / (Decrease) in Term Loans	-	(767.10)
Increase / (Decrease) in Unsecured Loans	53.86	(578.09)
Net Cash from / (used in) Financing Activities	49.24	(1,355.59)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(1.22)	1.14
Cash and Cash Equivalents at beginning of the year	16.95	15.81
Cash and Cash Equivalents at end of the year	15.74	16.95

For Auroma Coke Limited

Director

Place : Kolkata.

Dated : The 14th day of November, 2020





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 Sir

Sub: Limited Review Report of the Unaudited Financial Results for the quarter ended 30th September, 2020

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Auroma Coke Limited** ("the company") for the quarter ended **30th September, 2020** ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 read with SEBI Circular No. - CIR/CFD/FAC/62/20169 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 Auditors 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 the Company personal and analytical procedures applied to financial data and thus provide less assurance than the audit. We have not performed the 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 Obligation and Disclosure Requirements) Regulation, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatements.



For Chhaparia & Associates
Chartered Accountants
FRN: 322169E

Subhash Kumar Baid
(Subhash Kumar Baid)
Partner
Membership No. 064917

Place : Kolkata
Dated : The 14th day of November, 2020.
UDIN : 20064917AAAAEW8804