



CHHAPARIA & ASSOCIATES
Chartered Accountants

SHANTINIKETAN BUILDING, 8, CAMAC STREET,
5TH FLOOR, SUITE-2 & 15, KOLKATA - 700 017
Ph. : 2282-4241, 4213
Website : www.chhapariaassociates.com

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

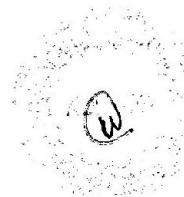
Dear Sir

Sub: Limited Review Report of the Unaudited Financial Results for the quarter ended 30th September, 2021

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Auroma Coke Limited ("the company")** for the quarter ended **30th September, 2021 ("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

Mayank Agarwal
(Mayank Agarwal)
Partner
Membership No. 308592



Place : Kolkata
Dated : ~~14th~~ day of ~~November~~, 2021
UDIN : 21308592AAAAMR 3636

AUROMA COKE LIMITED

CIN : L23101WB1993PLC060154

ADMINISTRATIVE OFFICE: "SHREE MAA", P.O. NAGNAGAR, DHAIYA, DHANBAD - 826004 (JHARKHAND)
PHONE: +91-326-220 1333, 220 1526, FAX: 91 326 2224414, E-mail : info@auroma.in, Web : www.auroma.in

AUROMA COKE LIMITED

Amount in ₹ in lakhs

UNAUDITED BALANCE SHEET AS AT 30TH SEPTEMBER 2021

Particulars	As at 30th September 2021	As at 31st March 2021
ASSETS		
Non-Current Assets		
(a) Property, Plant & Equipment	869.66	878.18
(b) Intangible Assets	0.16	0.16
(c) Financial Assets		
(i) Investments	3.80	3.80
(d) Other Non Current Assets	351.25	646.96
Current Assets		
(a) Inventories	869.43	736.14
(b) Financial Assets		
(i) Trade Receivable	1,035.66	1,025.85
(ii) Cash and cash equivalents	18.90	52.66
(iii) Loans	19.04	21.49
(iv) Other Financial Assets	1.63	4.23
(c) Other Current Assets	1,110.34	389.94
TOTAL ASSETS	4,279.86	3,759.41
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	662.52	662.52
(b) Other equity	582.87	599.17
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,445.39	1,445.36
(B) Deferred Tax Liabilities (net)	39.71	39.71
(c) Other Non-Current Liabilities	214.06	233.91
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	851.42	580.38
(ii) Trade Payables	150.22	62.53
(iii) Other Financial Liabilities	27.01	23.11
(b) Other Current Liabilities	306.65	112.73
TOTAL EQUITY AND LIABILITIES	4,279.86	3,759.41

For Auroma Coke Limited


Director

Place : Kolkata.

Dated : The 14th day of November, 2021

AUROMA COKE LIMITED

CIN : L23101WB1993PLC060154

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AUROMA COKE LIMITED

UNAUDITED STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 30TH SEPTEMBER 2021

Amount in ' in lakhs

Particulars	Unaudited			Unaudited		Year ended
	30.09.2021 (Quarter)	30.06.2021 (Quarter)	30.09.2020 (Quarter)	30.09.2021 (Half-Yearly)	30.09.2020 (Half-Yearly)	31.03.2021 (Year)
I Income						
Revenue from Operations	318.45	213.60	202.37	532.05	337.13	880.25
Other Income	16.25	1.66	28.99	17.91	29.22	100.80
Total Income (I)	334.69	215.26	231.36	549.95	366.35	981.05
II Expenses						
Cost of Materials Consumed	168.67	40.14	3.63	208.80	16.02	282.64
Purchase of stock-in-trade	50.05	38.11	94.96	88.16	143.58	247.10
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(9.88)	50.99	52.08	41.11	85.55	97.92
Employee Benefits Expense	20.60	17.95	8.97	38.56	19.53	54.56
Finance Costs	15.71	4.23	2.46	19.93	3.32	13.33
Depreciation Expense	7.68	7.68	7.46	15.36	14.92	30.71
Other Expenses	88.13	66.21	66.60	154.33	104.17	243.80
Total Expenses (II)	340.95	225.30	236.16	566.25	387.09	970.05
III Profit/(loss) before Exceptional items & tax (I-II)	(6.26)	(10.04)	(4.80)	(16.30)	(20.74)	11.00
IV Add/Exceptional Item	-	-	-	-	-	-
V Profit/(loss) before tax (III-IV)	(6.26)	(10.04)	(4.80)	(16.30)	(20.74)	11.00
VI Tax Expense :						
Current Tax	-	-	-	-	-	2.48
Less: MAT Credit Entitlement	-	-	-	-	-	(2.48)
Deferred Tax	-	-	-	-	-	0.88
Further Years	-	-	-	-	-	(0.83)
Net Tax Expense	-	-	-	-	-	0.05
VII Profit/(loss) for the Year (V-VI)	(6.26)	(10.04)	(4.80)	(16.30)	(20.74)	10.95
VIII Other Comprehensive Income	-	-	-	-	-	-
IX Total Comprehensive Income for the period (VII+VIII)	(6.26)	(10.04)	(4.80)	(16.30)	(20.74)	10.95
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 (E. V. of ₹10/- each) :						
Basic	(0.10)	(0.16)	(0.08)	(0.26)	(0.33)	0.17
Diluted	(0.10)	(0.16)	(0.08)	(0.26)	(0.33)	0.17

1. This statement has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2021. The Auditors of the company have carried out a Limited Review of the above financial results for the quarter ended 30th September, 2021 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, 2021

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AUROMA COKE LIMITED

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AUROMA COKE LIMITED

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH SEPTEMBER 2021

Particulars	Amount in ` in lakhs	
	Upto 30th September 2021	Upto 30th September 2020
A. Cash Flow from Operating Activities		
Profit Before Tax	(16.30)	(20.74)
Adjustments for :		
Depreciation and Amortization Expense	15.36	14.92
Finance Costs	19.93	4.62
Loss / (Profit) on sale of Assets	-	-
Operating Profit Before Working Capital Changes	18.99	(1.20)
Movements in Working Capital :		
(Increase) / Decrease in Inventories	(133.29)	(29.06)
(Increase) / Decrease in Trade Receivables	(9.80)	30.80
(Increase) / Decrease in Advances & Other Receivables	(419.64)	253.55
Increase / (Decrease) in Other Liabilities	177.98	(253.05)
Increase / (Decrease) in Trade Payable	87.70	(66.65)
Cash Generated from / (used in) Operations	(278.06)	(65.60)
Direct Taxes Paid (net of refunds)	-	-
Net Cash flow from / (used in) Operating Activities	(278.06)	(65.60)
B. Cash Flow from Investing Activities		
Purchases of Fixed Assets / Capital work-in-progress	(6.84)	15.15
Loans and Advances Given	-	-
Proceeds from Sale of Fixed Assets	-	-
Interest Received	-	-
Net Cash from / (used in) Investing Activities	(6.84)	15.15
C. Cash Flow from Financing Activities		
Finance Cost	(19.93)	(4.62)
Increase / (Decrease) in Term Loans	-	-
Increase / (Decrease) in Unsecured Loans	271.08	53.86
Net Cash from / (used in) Financing Activities	251.15	49.24
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(33.76)	(1.22)
Cash and Cash Equivalents at beginning of the year	52.66	16.95
Cash and Cash Equivalents at end of the year	18.90	15.74

For Auroma Coke Limited



Director

Place : Kolkata.

Dated : The 14th day of November, 2021

