



Date:- 14th February, 2020

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 February, 2020 has approved un-audited financial results of the Company for the Quarter ended 31st December, 2019 pursuant to the Regulation 47 of 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 Auditors of the Company.

For AUROMA COKE LTD.

Prashant Tulsyan
(Whole-time Director)



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

AUROMA COKE LIMITED

UNAUDITED STATEMENT OF PROFIT AND LOSS FOR THE HALF YEARLY ENDED 31ST DECEMBER 2019

(₹ Lakhs)

Particulars	Quarter Ended			9 Month Ended		Year Ended
	31.12.2019 (Unaudited)	30.09.2019 (Unaudited)	31.12.2018 (Unaudited)	31.12.2019 (Unaudited)	31.12.2018 (Unaudited)	31.03.2019 (Audited)
I Income						
Revenue from Operations	381.26	437.03	597.19	1,281.75	1,782.17	2,371.22
Other Income	10.63	14.13	2.00	59.82	12.88	87.41
Total Income (I)	391.89	451.16	599.19	1,341.57	1,795.05	2,458.63
II Expenses						
Cost of Materials Consumed	225.58	275.37	360.07	836.96	975.00	1,427.78
Purchase of stock-in-trade	99.11	49.46	3.54	181.36	68.21	112.68
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(72.40)	(65.28)	65.80	(188.88)	213.04	226.20
Employee Benefits Expense	12.28	13.13	11.37	38.52	33.36	47.64
Finance Costs	4.92	4.62	26.87	17.94	88.70	118.59
Depreciation Expense	8.66	8.66	10.88	25.98	32.64	41.26
Other Expenses	95.16	161.09	110.20	398.34	317.65	469.52
Total Expenses (II)	373.32	447.04	588.73	1,310.21	1,728.60	2,443.66
III Profit/(loss) before Exceptional items & tax (I-II)	18.57	4.12	10.46	31.36	66.45	14.97
IV Exceptional item	-	-	-	-	-	731.16
V Profit/(loss) before tax (III-IV)	18.57	4.12	10.46	31.36	66.45	746.13
VI Tax Expense :						
Current Tax	3.00	-	-	5.00	12.78	153.67
Less: MAT Credit Entitlement	-	-	-	-	(12.78)	(76.54)
Deferred Tax	3.00	-	-	5.00	-	77.12
Earlier Years	-	-	4.07	-	18.14	142.35
Net Tax Expense	3.00	-	4.07	5.00	18.14	219.48
VII Profit/(loss) for the Year (V-VI)	15.57	4.12	6.40	26.36	48.30	526.65
VIII Other Comprehensive Income	-	-	-	-	-	-
IX Total Comprehensive Income for the period (VII+VIII)	15.57	4.12	6.40	26.36	48.30	526.65
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)	-	-	-	-	-	10.97
XII Earnings Per Equity Share (₹ V. of ₹ 10/- each) :						
Basic	0.25	0.07	0.10	0.42	0.76	8.33
Diluted	0.25	0.07	0.10	0.42	0.76	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 February 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 Period ended 31st December, 2019 which needs to be explained.
- The figures have been regrouped / reclassified wherever considered appropriate.

AUROMA COKE LIMITED

[Signature]
Director



Place : Kolkata
14th February 2020

ADMN. OFFICE : "SHREE MAA", P.O. NAGNAGAR, DHAIYA, DHANBAD - 826004 (JHARKHAND)



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 31st December, 2019

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Auroma Coke Limited** ("the Company") for the quarter ended **31st December, 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



Mayank Agarwal
Mayank Agarwal
Partner
Membership No. 308592

Place: Kolkata
Date: 14th February, 2020

UDIN - 20308592AAAABT9505