



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

Department of Corporate Services,
BSE Ltd,
P.J. Towers, Dalal Street
Mumbai- 400001

Date: - 14/12/2017

Dear Sir,

**Sub: - Un-audited Financial Results for Quarter and half year ended
30th September, 2017**

We wish to inform you that, pursuant to the requirement under Regulation 33 of SEBI (Listing and other Disclosure Requirements) Regulations, 2015 the Board of Directors of the Company at the meeting held today i.e. 14th December, 2017 have approved the un-audited Financial Results of the Company for the Quarter and half year ended 30th September, 2017.

We are enclosing herewith a copy of the aforesaid Financial Results along with a copy of the Limited Review Report of the Statutory Auditors of the Company.

Thanking You

Yours Faithfully

For AUROMA COKE LIMITED

Vibha Tulsyan

**Vibha Tulsyan
(Director)**



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AUROMA COKE LIMITED

UNAUDITED STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND HALF YEARLY ENDED 30TH SEPTEMBER 2017 (Rs. in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2017 (Unaudited)	30.06.2017 (Unaudited)	30.09.2016 (Unaudited)	30.09.2017 (Unaudited)	30.09.2016 (Unaudited)	31.03.2017 (Audited)
I Income						
Revenue from Operations	364.33	342.36	185.27	708.77	438.35	1,096.90
Other Income	7.46	8.53	5.32	14.05	10.99	27.96
Total Income (I)	371.79	350.89	190.59	722.82	449.34	1,124.86
II Expenses						
Cost of Materials Consumed	148.89	212.52	160.96	361.41	327.03	685.80
Purchase of stock-in-trade	3.52	2.70	2.14	6.22	8.72	12.35
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	121.44	4.61	(6.91)	126.05	30.98	92.78
Excise Duty on sales	-	15.43	10.03	15.16	22.64	57.16
Employee Benefits Expense	10.44	9.91	10.16	20.54	20.25	37.05
Finance Costs	43.20	45.09	38.96	88.29	78.81	156.18
Depreciation Expense	11.40	9.46	9.29	20.85	18.54	37.84
Other Expenses	99.23	66.83	49.93	166.20	103.33	237.31
Total Expenses (II)	438.12	366.55	274.56	804.72	610.30	1,316.47
III Profit/(loss) before Exceptional Items & tax (I-II)	(66.33)	(15.65)	(83.98)	(81.90)	(160.96)	(191.61)
IV Exceptional Item	-	-	1.77	-	1.77	(20.86)
V Profit/(loss) before tax (III-IV)	(66.33)	(15.65)	(82.21)	(81.90)	(159.19)	(212.47)
VI Tax Expense :						
Current Tax	-	-	0.11	-	0.11	0.15
Deferred Tax	(33.15)	-	(25.98)	(33.15)	(49.75)	0.56
Earlier Years	-	-	-	-	-	(59.22)
Net Tax Expense	(33.15)	-	(25.87)	(33.15)	(49.64)	(58.51)
VII Profit/(loss) for the Year (V-VI)	(33.18)	(15.65)	(56.34)	(48.76)	(109.55)	(153.96)
VIII Other Comprehensive Income	-	-	-	-	-	-
IX Total Comprehensive Income for the period (VII+VIII)	(33.18)	(15.65)	(56.34)	(48.76)	(109.55)	(153.96)
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 (Rs. V. of Rs. 10/- each) :						
Basic and Diluted	(0.53)	(0.25)	(0.89)	(0.77)	(1.73)	(2.44)

- The above Unaudited Financial Results were approved and recommended by the Audit Committee and were taken on record by the Board of Directors at their respective Meeting held on 14th December, 2017 and reviewed by the Statutory Auditors of the Company.
- These Unaudited Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company adopted Ind AS from 1st April, 2017 and accordingly, these Unaudited Financial Results have been prepared by considering 1st April, 2016 as the transition date.
- Exemptions applied at transition:**
Ind AS 101 (First-time Adoption of Indian Accounting Standards) provides a suitable starting point for accounting in accordance with Ind AS and is required to be mandatorily followed by first-time adopters. Ind AS 101 allows first-time adopters exemptions from the retrospective application of certain requirements under Ind AS. The Company has applied the following exemptions in its standalone financial results:
Deemed Cost : Property, Plant and Equipment were carried in the statement of financial position prepared under previous GAAP as at 31st March, 2016. The Company has elected to regard such carrying amount as deemed cost at the date of transition i.e. 1st April, 2016.
- This Unaudited Financial Results is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Company operates in only one segment, i.e., coke and coal. Therefore, segment reporting is not applicable.
- There are no changes in the figures for Profit before tax and Equity due to adoption of Ind AS. Hence, the reconciliation statements for the same has not been provided.
- The figures have been regrouped / reclassified wherever considered appropriate.



For and on behalf of the Board
 Auroma Coke Limited

Vibha Tulsyan
 Vibha Tulsyan
 (Director)

Place : Kolkata

Date : 14th December, 2017

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

PHONE : +91-326-220 1333, 220 1526, FAX : 91 326 2224414



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AUROMA COKE LIMITED

Amount in Rs.)

UNAUDITED BALANCE SHEET AS AT 30TH SEPTEMBER 2017

Particulars	As at 30th September 2017	As at 31st March 2017
ASSETS		
1 Non-Current Assets		
(a) Property, Plant & Equipment	106,223,156.00	108,295,632.00
(b) Capital Work-in-Progress	1,587,892.00	1,587,892.00
(c) Intangible Assets	16,167.00	16,167.00
(d) Financial Assets		
(i) Investments	380,100.00	380,100.00
(ii) Other Financial Assets	45,628,578.06	45,592,243.76
(e) Deferred Tax Assets(net)	14,449,688.87	11,135,100.00
(f) Other Non-Current Assets	75,000.00	150,000.00
2 Current Assets		
(a) Inventories	116,768,139.96	142,944,319.96
(b) Financial Assets		
(i) Trade Receivable	116,367,201.32	117,272,907.32
(ii) Cash and cash equivalents	957,797.12	539,306.57
(iii) Loans	21,110,510.00	26,391,465.00
(iv) Other Financial Assets	111,465.00	38,479.97
(c) Other Current Assets	32,521,048.86	26,720,660.94
TOTAL ASSETS	456,196,744.19	481,064,274.52

EQUITY AND LIABILITIES

Equity		
(a) Equity Share Capital	66,251,500.00	66,251,500.00
(b) Other equity	(3,506,134.53)	1,369,648.55
Liabilities		
1 Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	295,206,347.61	307,320,000.00
(b) Provisions	568,502.00	558,502.00
(c) Other Non-Current Liabilities	25,052,444.50	15,767,444.50
2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	34,971,707.00	49,335,532.61
(ii) Trade Payables	7,451,039.76	7,180,277.62
(iii) Other Financial Liabilities	4,594,384.26	5,503,555.65
(b) Other Current Liabilities	19,458,953.59	21,629,813.59
(c) Provisions	6,148,000.00	6,148,000.00
TOTAL EQUITY AND LIABILITIES	456,196,744.19	481,064,274.52

✓ Visha Tulsyan

ADMIN. OFFICE : "SHREE MA", P.O. NAGNAGAR, DHAIYA, DHANBAD - 826004 (JHARKHAND)
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CHHAPARIA & ASSOCIATES

Chartered Accountants

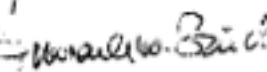
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Website : www.chhapariaassociates.com

LIMITED REVIEW REPORT

Review Report to THE BOARD OF DIRECTORS AUROMA COKE LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results ("Results") of Auroma Coke Limited ("the Company") for the quarter and half year ended 30th September 2017, ("the Statement"), initialled by us for identification purposes only, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. 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.
3. 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 recognition and measurement principles laid down in the applicable Indian Accounting Standard prescribed under section 133 of the companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatements.
4. The Statement includes the Results for the Quarter and half year ended September 30, 2016 which were subject to limited review by erstwhile auditor, M/s. Agarwal Khemka & Associates.

For Chhaparia & Associates
Chartered Accountants
FRN 322169E


Subhash Kumar Baid
Partner
Membership No. 064917

Place: Kolkata
Date: 14th December, 2017