



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 – 07.07.2021.

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

Dear Sir,

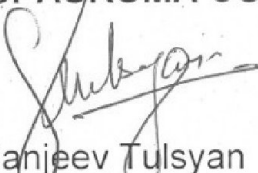
Sub:- Outcome of Board Meeting.

The Board of Directors of the Company at their meeting held on 07.07.2021 approved Audited Financial Results of the Company for the year ended 31st March, 2021. In this connection, we are sending herewith a copy of Audited Financial Results for the year ended 31st March, 2021 along with Auditors Report.

This is for your information and record.

Thanking You

Yours Faithfully
for **AUROMA COKE LIMITED**


Sanjeev Tulsyan
(Director)

AUROMA COKE LIMITED

(' Lakhs)

STATEMENT OF ASSETS AND LIABILITIES

Particulars	As at 31st March 2021	As at 31st March 2020
ASSETS		
1 Non-Current Assets		
(a) Property, Plant & Equipment	878.18	934.30
(b) Intangible Assets	0.16	0.16
(c) Financial Assets		
(i) Investments	3.80	3.80
(ii) Other Financial Assets	646.96	524.35
2 Current Assets		
(a) Inventories	736.14	648.48
(b) Financial Assets		
(i) Trade Receivable	1,025.85	1,006.27
(ii) Cash and cash equivalents	52.66	9.47
(iii) Loans	21.49	77.12
(iv) Other Financial Assets	4.23	1.23
(c) Other Current Assets	389.94	258.19
TOTAL ASSETS	3,759.41	3,463.35
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	662.52	662.52
(b) Other equity	599.17	588.22
Liabilities		
1 Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,445.36	1,451.23
(b) Deferred Tax Liabilities (net)	39.71	38.83
(c) Other Non-Current Liabilities	233.91	241.58
2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	580.38	235.93
(ii) Trade Payables	62.53	133.17
(iii) Other Financial Liabilities	23.11	24.84
(b) Other Current Liabilities	112.73	85.98
(c) Provisions	-	1.06
TOTAL EQUITY AND LIABILITIES	3,759.41	3,463.35



For Auroma Coke Limited

[Signature]
Director

Place : Kolkata.

Dated : The 7th day of July, 2021

AUROMA COKE LIMITED

AUDITED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2021

(' Lakhs)

Particulars	Quarter Ended			Year ended	
	31.03.2021 (Audited)	31.12.2020 (Unaudited)	31.03.2020 (Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
I. Income					
Revenue from Operations	296.48	246.64	367.15	880.25	1,648.91
Other Income	11.50	60.08	9.40	100.80	69.23
Total Income (I)	307.98	306.72	376.55	981.05	1,718.13
II. Expenses					
Cost of Materials Consumed	106.21	160.41	469.38	282.64	1,306.34
Purchase of stock-in-trade	53.31	50.22	(8.42)	247.10	172.95
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	43.66	(31.29)	(129.90)	97.92	(318.79)
Employee Benefits Expense	20.77	14.26	10.93	54.56	49.46
Finance Costs	9.28	0.73	(0.73)	13.33	17.22
Depreciation Expense	8.33	7.16	12.32	30.71	38.40
Other Expenses	67.35	72.28	29.33	243.80	427.68
Total Expenses (II)	298.91	274.02	382.91	970.06	1,693.15
III. Profit/(loss) before Exceptional Items & tax (I-II)	(9.92)	32.65	(6.36)	11.00	24.98
IV. Exceptional Item	-	-	-	-	-
V. Profit/(loss) before tax (III-IV)	(9.92)	32.65	(6.36)	11.00	24.98
VI. Tax Expense :					
Current Tax	2.48	-	(0.82)	2.48	4.19
Less: MAT Credit Entitlement	-	-	-	-	-
Deferred Tax	2.48	-	(0.82)	2.48	4.19
Earlier Years	-	-	(3.84)	-	(3.85)
Net Tax Expense	0.88	-	-	0.88	-
VII. Profit/(loss) for the Year (V-VI)	(4.28)	32.65	(1.70)	7.64	24.64
VIII. Other Comprehensive Income	-	-	-	-	-
IX. Total Comprehensive Income for the period (VII+VIII)	(4.28)	32.65	(1.70)	7.64	24.64
X. Paid-up equity share capital (Face Value of ₹10 each)	631.89	631.89	631.89	631.89	631.89
XI. Reserves/other equity (other than revaluation reserve)	-	-	1.21	-	-
XII. Earnings Per Equity Share (₹. V. of ₹10- each) :					
Basic	(0.07)	0.52	(0.03)	0.12	0.39
Diluted	(0.07)	0.52	(0.03)	0.12	0.39
See accompanying notes to the Financial Results					

1. This statement has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 7th July, 2021. The Auditors of the company have carried out a Limited Review of the above financial results for the quarter ended 31st March, 2021 and the year ended 31st March, 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 7th day of July, 2021



AUROMA COKE LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	2020-2021	2019-2020
		(₹ in Lakh)
A. Cash Flow from Operating Activities		
Profit Before Tax	11.00	24.98
Adjustments for:		
Depreciation and Amortization Expense	30.71	38.30
Finance Costs	13.33	0.07
Loss / (Profit) on sale of Assets	(100.38)	(52.08)
Operating Profit Before Working Capital Changes	(45.34)	11.28
Movements in Working Capital:		
(Increase) / Decrease in Inventories	(87.66)	(156.04)
(Increase) / Decrease in Trade Receivables	(19.58)	1,322.51
(Increase) / Decrease in Advances & Other Receivables	(253.81)	(60.86)
Increase / (Decrease) in Other Liabilities	16.28	(222.64)
Increase / (Decrease) in Trade Payable	(70.64)	63.20
Cash Generated from / (used in) Operations	(460.74)	957.45
Direct Taxes Paid (net of refunds)	(29.39)	141.51
Net Cash flow from / (used in) Operating Activities	(490.13)	1,098.96
B. Cash Flow from Investing Activities		
Purchases of Fixed Assets / Capital work-in-progress	(8.62)	(17.85)
Loans and Advances Given	53.63	181.74
Proceeds from Sale of Fixed Assets	134.40	64.66
Interest Received	-	17.14
Net Cash from / (used in) Investing Activities	181.41	245.69
C. Cash Flow from Financing Activities		
Finance Cost	13.33	(17.22)
Increase / (Decrease) in Borrowings	338.58	(1,333.78)
Net Cash from / (used in) Financing Activities	351.90	(1,351.00)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	43.19	(6.34)
Cash and Cash Equivalents at beginning of the year	9.47	15.81
Cash and Cash Equivalents at end of the year	52.66	9.47

Significant Accounting Policies
Notes forming part of the Financial Statements

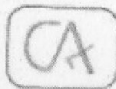
For Auroma Coke Limited

Director

Place : Kolkata.

Dated : The 7th day of July, 2021





CHHAPARIA & ASSOCIATES

Chartered Accountants

SHANTINIKETAN BUILDING, 8, CAMAC STREET,
5TH FLOOR, SUITE-2 & 15, KOLKATA - 700 017
PH : 2282-4241, 4213, 4566
Website : www.chhapariaassociates.com

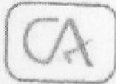
Independent Auditors' report on standalone annual financial results of the Company Auroma Coke Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015

To,

The Board of Directors of
AUROMA COKE LIMITED

1. We have audited the accompanying annual financial results of Auroma Coke Limited ("the company") for the year ended 31st March, 2021, 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/62/2016 dated 5th July 2016.
2. The quarterly financial results as well as the year to date financial results have been prepared on the basis of the reviewed financial results upto the end of the third quarter and audited annual IND AS financial statements respectively, which are the responsibility of the company's management and have been approved by the board of directors of the Company. Our responsibility is to express an opinion on these financial results based on our audit of such financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") prescribed under section 133 of the companies act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.
3. We conducted our audit in accordance with the Auditing Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain moderate assurance as to whether the financial statements are free of material misstatement. An Audit includes examining on a test basis, evidence supporting the amount disclosed in financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit conducted as above, in our opinion and to the best of our information and according to explanations given to us, these quarterly financial results as well as the year to date results:
 - (a) Is presented in accordance with applicable accounting standards and other recognised standards, practices and policies has not disclosed the information required to be discharged in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, and
 - (b) Give a true and fair view in conformity with the Ind-AS and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March 2021 as well as the year to date results for the period 1st April 2020 to 31st March 2021.





CHHAPARIA & ASSOCIATES
Chartered Accountants

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5TH FLOOR, SUITE-2 & 15, KOLKATA - 700 017
PH : 2282-4241, 4213, 4566
Website: www.chhapariaassociates.com

5. Other Matter

- (a) Attention is drawn to the fact that the figures for the last quarters ended 31st March 2021 and the corresponding quarter ended in the previous year as reported in these Standalone annual financial results are the balancing figures between consolidated audited figures in respect of the full financial year and the published year to date consolidated figures upto the end of the third quarter of the relevant financial year. Also the consolidated figures up to the end of the third quarter had only been reviewed and not subjected to audit.



For Chhaparia & Associates
Chartered Accountants
FRN: 322169E

Mayank Agarwal
(Mayank Agarwal)
Partner

Membership No. 308592

Place : Kolkata

Dated : The 7th day of July, 2021.

UDIN : 21308592AAAAKA9859