



Auro Laboratories Limited

314, T.V. Industrial Estate, S.K. Ahire Marg

Worli, Mumbai – 400 030. India

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Fax : + 91 22 6663 5460

Email : auro@aurolabs.com

Web : www.aurolabs.com

Reg. Off / Mfg. Unit :

K-56, M.I.D.C. Tarapur,

Dist. Palghar, Maharashtra – 401506

CIN No. L33125MH1989PLC051910

November 11, 2024

To,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001.

Ref: Security Code No. 530233

Sub: Outcome of the meeting of Board of Directors dated November 11, 2024.

Dear Sir / Madam,

Pursuant to Regulation 30 & Regulation 33 of SEBI (LODR) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at their Meeting to be held on **Monday, November 11, 2024**, has transacted the following business:

1. Consider and approved the Unaudited Financial Results of the Company for the half year ended September 30, 2024 as recommended by the Audit Committee.

In this regard, we are enclosing herewith:

- Unaudited Financial Results for the half year ended September 30, 2024.
- Limited Review Report received from the Statutory Auditors of the Company.

The Meeting of the Board of Directors commenced at 6.00 p.m. and concluded at 7.00 p.m.

The results will be published in the newspapers in terms of Regulation 47(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in due course.

Kindly take the above on record.

Thanking You,
Yours Faithfully,
For AURO LABORATORIES LIMITED

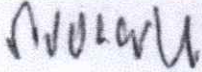
SIDDHARTHA DEORAH
WHOLE TIME DIRECTOR
DIN: 00230796

Encl.: A/a

Notes on financial results:-

- 1) The above unaudited financial results for the quarter and half year ended September 30, 2024 were reviewed and approved by the Board of Directors at meeting held on November 11, 2024.
- 2) The Company operates in single segment i.e. "Pharmaceuticals", and hence does not have any additional disclosures as per Ind As 108 on operating Segments.
- 3) Limited Review has been carried out by the Statutory Auditors of the Company.
- 4) Figures for the Previous period have been regrouped/reclassified wherever necessary to conform to current presentation.

**FOR & BEHALF OF BOARD OF DIRECTORS
AURO LABORATORIES LIMITED**



**(SIDDHARTHA DEORAH)
WHOLE TIME DIRECTOR
DIN: 00230796**

Place : Mumbai

Date : 11/11/2024

AURO LABORATORIES LIMITED

CIN NO. :- L33125MH1989PLC051910

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PART-1: STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Part-I		(Rs. In Lakhs except EPS)				
		Quarter Ended		Half Year Ended		Year ended
Sr. No.	Particulars	30-09-2024	30-06-2024	30-09-2024	30-09-2023	31-03-2024
			(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	310.12	572.04	882.16	2,359.39	5,363.52
2	Other Income	30.79	20.28	51.07	68.27	150.39
3	Total Income (1 + 2)	340.91	592.32	933.23	2,427.66	5,513.91
4	Expenses					
	a. Cost of raw material consumed	-7.91	64.87	56.97	1,565.61	2,903.70
	b. Purchase of Stock-in-trade	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock in trade	13.48	109.58	123.06	(315.71)	(247.98)
	d. Employee benefits expense	105.11	109.24	214.35	178.94	514.38
	e. Finance Cost	28.23	25.01	53.24	61.58	73.57
	f. Depreciation and amortisation expenses	27.00	27.00	54.00	54.00	109.24
	g. Other Expenses	127.13	156.04	283.17	512.54	1,126.43
	Total Expenses (4)	293.06	491.74	784.79	2,056.97	4,479.34
5	Profit / (Loss) before exceptional items and tax (3 ± 4)	47.85	100.58	148.44	370.69	1,034.57
6	Exceptional items					
7	Profit / (Loss) before tax (5 ± 6)	47.85	100.58	148.44	370.69	1,034.57
8	Tax expense					
	(a) Current tax expenses for current year	12.04	25.32	37.36	103.12	274.08
	(b) MAT credit (where applicable)					
	(c) Deferred tax	-	-	-	-	(18.73)
9	Profit / (Loss) for the period from continuing operation (7 ± 8)	35.81	75.27	111.08	267.56	779.21
10	Profit / (Loss) for discontinuing operations	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-
12	Profit / (Loss) for discontinuing operation (after tax) (10 ± 11)	-	-	-	-	-
13	Profit / (Loss) for the period (after tax) (9 ± 12)	35.81	75.27	111.08	267.56	779.21
14	Other Comprehensive Income					
	A. Items that will not be reclassified subsequently to profit or loss					
	(i) Items that will not be reclassified to profit or loss	39.81	31.12	39.81	18.80	42.94
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(10.02)	(7.83)	(10.02)	(5.23)	(10.81)
	B. Items that will be reclassified subsequently to profit or loss					
	(i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total other comprehensive income /(loss), net of tax (14)	29.79	23.29	29.79	13.57	32.13
15	Total Comprehensive Income for the period [comprising Profit/(Loss) for the period (after tax) and other comprehensive income (after tax)] (13 ± 14)	65.60	98.55	140.87	281.13	811.34
16	Paid-up equity share capital (Face value of Rs. 10 each)	623.25	623.25	623.25	623.25	623.25
17	Other Equity					3,572.60
18	Earnings per share (EPS) (Face Value - Rs. 10 per Equity Shares)					
	(a) Basic	0.57	1.21	1.78	4.29	12.50
	(b) Diluted	0.57	1.21	1.78	4.29	12.50

FOR & BEHALF OF BOARD OF DIRECTORS
AURO LABORATORIES LIMITED

(SIDDHARTHA DEORAH)
WHOLE TIME DIRECTOR
DIN: 00230796

Place : Mumbai
Date : 11/11/2024

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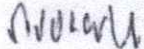
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Part III- Cash Flow Statement

(Amount in Rs.Lakh)

Particulars	For the half year ended 30.09.2024		For the half year ended 30.09.2023	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		148.44		370.69
Add: Adjustments for:				
Depreciation and amortisation	54.00		54.00	
Other Non Cash Items	29.79		13.57	
Finance costs	53.24		61.58	
		137.02		129.15
		285.46		499.84
Less: Adjustment for:				
Interest income	-			
Dividend income				
		-		-
Operating profit / (loss) before working capital changes		285.46		499.84
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	122.77		68.49	
Trade receivables	661.43		309.85	
Loans and advances	(45.48)		72.18	
Long-term loans and advances				
Other non-current assets	-		-	
		738.72		450.52
		1,024.18		950.36
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(479.31)		(620.51)	
Other current liabilities	(653.71)		(79.64)	
Other long-term liabilities				
Short-term provisions	23.79		97.11	
Long-term provisions	-		-	
		(1,109.23)		(603.04)
		(85.05)		347.33
Cash flow from extraordinary items				
Cash generated from operations		(85.05)		347.33
Net income tax (paid) / refunds				
Net cash flow from / (used in) operating activities (A)		(85.05)		347.33
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advance	(717.57)		(612.06)	
Proceeds from sale of fixed assets	-		(7.62)	
Interest received				
- Others	-		-	
Dividend received				
- Others	-		-	
		(717.57)		(619.68)
Net income tax (paid) / refunds		(37.36)		(103.10)
Net cash flow from / (used in) investing activities (B)		(754.93)		(722.78)
C. Cash flow from financing activities				
Proceeds from long-term borrowings	799.05		731.82	
Repayment of borrowings & Net increase / (decrease) in working capital borrowings	-		-	
Proceeds from other short-term borrowings	(1.32)		186.77	
Repayment of other short-term borrowings	-		(25.50)	
Finance cost	(53.24)		(61.58)	
		744.50		831.51
Cash flow from extraordinary items				
Net cash flow from / (used in) financing activities (C)		744.50		831.51
Net increase/(decrease) in Cash & cash equivalents (A+B+C)		(95.47)		456.05
Cash and cash equivalents at the beginning of the year		164.88		241.69
Cash and cash equivalents at the end of the year		69.41		697.74

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Part II- Statement of Assets and Liabilities (Ind AS)

(Rs. In Lakh)

Particulars	As at 30.09.2024	As at 31.03.2024
	Unaudited	Audited
A ASSETS		
1. Non-Current Assets		
(a) Property, Plant and Equipment	2,161.03	2,215.03
(b) Capital Work -in-Progress	3,985.64	3,268.07
(c) Investment Property	-	-
(d) Financial Assets		
(i) Investments	4.88	4.88
(ii) Loans	-	-
(iii) Others	-	-
(e) Other non-current assets	-	-
2. Current assets		
(c) Inventories	701.20	823.97
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	677.80	1,339.23
(iii) Cash and cash equivalents	6.85	99.22
(iv) Bank balances other than (iii) above	62.56	65.67
(v) Loans	-	-
(vi) Others- To be specified	802.73	757.25
(c) Other Current Assets	-	-
TOTAL ASSETS	8402.69	8,573.31
B EQUITY AND LIABILITIES		
1. Equity		
(a) Equity Share Capital	623.25	623.25
(b) Other Equity	3,713.46	3,572.60
2. Liabilities		
(I) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,636.87	1,837.82
(ii) Trade payables	-	-
(iii) Other Financial Liabilities	-	-
(b) Provisions		
(c) Deferred Tax Liabilities (Net)	146.21	146.21
(d) Other Non-Current Liabilities	-	-
(II) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	785.25	786.57
(ii) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	141.18	620.49
(b) Other Current Liabilities	45.03	698.74
(c) Provisions	311.44	287.65
(d) Current Tax Liabilities (net)	-	-
TOTAL EQUITY AND LIABILITIES	8402.70	8,573.31

0.00

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