



AuSom Enterprise Limited

Ref. No.: AEL/SEC/BM/2024-2025

Date: - 25th October, 2024

To,
The Manager, DCS-CRD
Corporate Relationship Department,
BSE Limited,
Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai- 400 001

To,
The Listing Department, 5th Floor,
National Stock Exchange of India Limited,
"Exchange Plaza",
Bandra-Kurla Complex,
Bandra (East), Mumbai-400 051.

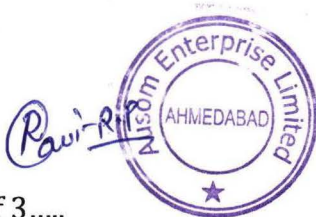
SECURITY CODE: 509009 || SECURITY ID: AUSOMENT || ISIN: INE218C01016 || SERIES: EQ

Dear Sir/Madam,

Sub.:- Regulation 30 and 33 & all other applicable Regulations, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended form time to time. – Outcome of Board Meeting - dated 25th October, 2024 for submission of Standalone and Consolidated Un-audited Financial Results of the AuSom Enterprise Limited (the Company) for the Second Quarter and Half Year ended 30th September, 2024 for the FY 2024-25.

With reference to our previous communication through letter dated 17th October, 2024 regarding intimation of the date of Board Meeting and business to be transacted thereat etc., and in continuation to the same, this is to inform you that the Meeting of Board of Directors commenced at 12.30 p.m. today i.e. Friday, 25th October, 2024 and has inter alia considered and approved the following agenda items:

1. Considered and approved Standalone and Consolidated Un-audited Financial Results of the Company along with Limited Review Report (issued by the statutory Auditors of the Company) for the second quarter and half year ended on 30th September, 2024 of the current financial year 2024-25, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Copy of the same is enclosed herewith.
2. Ausom Enterprise Limited want to Incorporate a wholly owned subsidiary (WOS). The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated 13th July 2023 are given as under:



.....Page 1 of 3.....

Correspondence Address : 606 "SWAGAT", Near Lal Bungalow,
C.G.Road, Ahmedabad-380 006. Phone : +91 79 2642 1422-1499
Fax : +91 79 2656 9898 E-mail : ausom.ael@gmail.com www.ausom.in

Registered Office : 11-B, New Ahmedabad Industrial Estate,
Sarkhej-Bavla Road, Village - Moraiya - 382 213.
Dist. Ahmedabad, Gujarat, INDIA • CIN : L67190GJ1984PLC006746

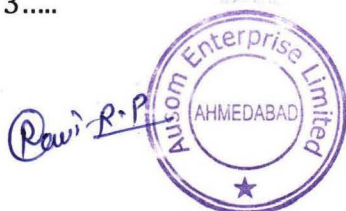


AuSom Enterprise Limited

DETAILS WITH RESPECT TO REGULATION 30 READ WITH PARA A(1) OF PART A OF SCHEDULE III OF THE LISTING REGULATIONS, SEBI CIRCULAR NO. SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 DATED JULY 13, 2023.

Sr. No.	Particulars	Details
a)	Name of the target entity, details in brief such as size, turnover etc	Proposed for Incorporation of a wholly owned subsidiary Company i.e. Ausom Power Private Limited OR Ausom Energy Private Limited (Subject to approved by Ministry of Corporate Affair) i) Authorized and Paid-up Share Capital: Rs. 1,00,00,000 divided into 10,00,000 equity shares of Rs. 10 each ii) Turnover: Nil (After Incorporation the Company commence its business operations)
b)	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arms length"	Not Applicable
c)	Industry to which the entity being acquired belongs	Power Generation
d)	Objects and effects of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	Proposed incorporated Company will engaging in the business of Power generation.
e)	Brief details of any governmental or regulatory approvals required for the acquisition.	Not Applicable
f)	Indicative time period for completion of the acquisition	Not Applicable
g)	Nature of consideration - whether cash consideration or share swap and details of the same;	Not Applicable

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h)	Cost of acquisition or the price at which the shares are acquired;	At face value of Rs. 10 each.
i)	Percentage of shareholding / control acquired and / or number of shares acquired;	Ausom Enterprise Limited will hold 100% share capital of Proposed Incorporated Company.
j)	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief);	Ausom Power Private Limited OR Ausom Energy Private Limited or any other name as per MCA will be incorporated in India and registered with Registrar of Companies, Gujarat at Ahmedabad. Turnover of last three years - Not Applicable since it is yet to commence business operations.

3. Consideration and approval of other businesses as per agenda circulated.

The above information is also available on company's website at www.ausom.in

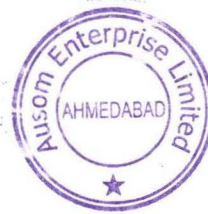
The meeting of the Board of Directors concluded at 6:05 p.m.

You are therefore requested to take note of the same.

Thanking you,

For, AuSom Enterprise Limited

Ravikumar Pasi
Company Secretary &
Compliance Officer



Encl:

1. Standalone and Consolidated Un-audited Financial Results for the Second quarter and half year ended 30th September, 2024, of the Current Financial Year 2024-25.
2. Limited Review Report for the Second Quarter and half year ended 30th September, 2024, of the Current Financial Year 2024-25.

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Phone : +91-2717-452-372
+91-9824055181
E-mail : info@crsharedalalco.com
Web : www.crsharedalalco.com

C. R. Sharedalal & Co.
Chartered Accountants

LIMITED REVIEW REPORT

To
Board of Directors
AUSOM ENTERPRISE LIMITED
Village Moraiya, Dist. Ahmedabad

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **AUSOM ENTERPRISE LIMITED** ("the Company") for the quarter and half year ended 30th September, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 applicable Indian Accounting Standards and other accounting practices & policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Ahmedabad
Date : 25-10-2024

For C.R. SHAREDALAL & CO.
CHARTERED ACCOUNTANTS,
(Registration No. 109943W)



Sharedalal Jh

(J. C. Sharedalal)
Partner

Membership No.033189
UDIN- 24033189BJZYHU6400



AuSom Enterprise Limited



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11-B, NEW AHMEDABAD INDUSTRIAL ESTATE, VILLAGE - MORAIYA, SARKHEJ BAVLA ROAD, MORAIYA - 382 213. DIST. AHMEDABAD
CIN : L67190GJ1984PLC006746, Phone : +91 79 2642 1422-1499 Fax : +91 79 2656 9898 E-mail: ausom.ael@gmail.com Website: www. ausom.in
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2024 (Unaudited)	30/06/2024 (Unaudited)	30/09/2023 (Unaudited)	30/09/2024 (Unaudited)	30/09/2023 (Unaudited)	31/03/2024 (Audited)
1	Income						
	(a) Revenue from operations	17.12	86552.30	6512.87	86569.42	6524.01	96834.91
	(b) Other Income	39.02	207.84	183.68	246.86	350.43	782.87
	Total Income	56.14	86760.14	6696.55	86816.28	6874.44	97617.78
2	Expenses						
	(a) Cost of materials consumed	0.00	0.00	6444.95	0.00	6454.53	24399.66
	(b) Purchases of Stock-in-Trade	2.16	86492.40	20.41	86494.57	20.41	70365.23
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(14.41)	(439.65)	52.28	(454.06)	(156.71)	1363.47
	(d) Employee benefits expense	7.42	6.50	5.76	13.92	11.47	25.10
	(e) Finance costs	19.72	0.32	59.01	20.04	105.50	169.18
	(f) Depreciation and amortisation expense	4.93	4.93	4.99	9.85	9.99	19.99
	(g) Other expenses	23.12	31.91	18.75	55.03	24.27	174.62
	Total expenses	42.94	86096.41	6606.15	86139.35	6469.46	96517.25
3	Profit before exceptional and extraordinary items and tax (1-2)	13.20	663.73	90.40	676.93	404.98	1100.53
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before extraordinary items and tax (3 - 4)	13.20	663.73	90.40	676.93	404.98	1100.53
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before tax (5-6)	13.20	663.73	90.40	676.93	404.98	1100.53
8	Tax expense:						
	(1) Current tax	2.00	159.14	15.40	161.14	68.00	185.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit for the period (7-8)	11.20	504.59	75.00	515.79	336.98	915.53
10	Other Comprehensive Income (After Tax)						
	Items that will not be reclassified to profit or loss						
	Remeasurement gain / (loss) on defined benefit plans	0.00	0.00	0.00	0.00	0.00	0.03
	Income tax relating to above item	0.00	0.00	0.00	0.00	0.00	0.00
	Total other Comprehensive Income (After Tax)	0.00	0.00	0.00	0.00	0.00	0.03
11	Total Comprehensive Income (9+10)	11.20	504.59	75.00	515.79	336.98	915.56
12	Other Equity	0.00	0.00	0.00	0.00	0.00	11125.52
12	Paid-up - Equity Share Capital [Face Value Rs. 10/- each]	1362.36	1362.36	1362.36	1362.36	1362.36	1362.36
13	Earnings per equity share (of 10/- each) (not annualised)						
	(a) Basic	0.08	3.70	0.55	3.79	2.47	6.72
	(b) Diluted	0.08	3.70	0.55	3.79	2.47	6.72



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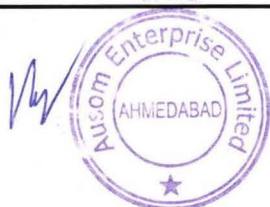
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STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER, 2024

(Rs. in Lakhs)

Particulars	As at 30th September, 2024 (Unaudited)	As at 31st March, 2024 (Audited)
ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	8.81	9.27
(b) Investment Property	777.52	786.92
(c) Financial Assets		
(i) Investments	5713.08	5698.38
(ii) Loans	0.00	3000.00
(iii) Other non current financial assets	107.30	7.30
(d) Income tax assets (net)	2.72	58.00
Total Non-current Assets	6609.43	9559.87
2 Current assets		
(a) Inventories	480.88	26.82
(b) Financial Assets		
(i) Trade receivables	5.12	0.00
(ii) Cash and cash equivalents	48.83	57.22
(iii) Bank balances other than Cash and cash equivalents above	251.45	115.21
(iv) Loans	5305.31	2461.79
(v) Others current financial assets	256.64	683.88
(c) Other current assets	134.19	110.24
Total Current Assets	6482.42	3455.16
Total Assets	13091.85	13015.03
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1362.46	1362.46
(b) Other Equity	11505.07	11125.52
Total Equity	12867.53	12487.98
LIABILITIES		
1 Non-current liabilities		
(a) Non current Provisions	4.80	4.80
Total Non-current liabilities	4.80	4.80
2 Current liabilities		
(a) Financial Liabilities		
(i) Current Borrowings	16.70	330.24
(ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	0.06	0.00
- Total outstanding dues of creditors other than micro enterprises and small enterprises	1.81	13.95
(iii) Other current financial liabilities	200.60	161.87
(b) Other current liabilities	0.35	15.70
(c) Current Tax Liabilities (Net)	0.00	0.49
Total Current liabilities	219.52	522.25
Total Equity and Liabilities	13091.85	13015.03



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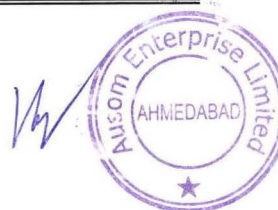
STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs. in Lakhs)

	For the half year ended 30-Sep-24 (Unaudited)		For the half year ended 30-Sep-23 (Unaudited)	
	Rupees	Rupees	Rupees	Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before taxation and extraordinary items		676.93		404.98
Adjustment for				
Depreciation	9.85		9.99	
Interest income	-245.98		-340.60	
Interest expense	20.04		105.50	
		-216.09		-225.11
Operating Profit before Working Capital Changes		460.84		179.87
Decrease/(Increase) in Trade Receivable	-5.12		3,683.08	
Decrease/(Increase) in Inventories	-454.06		-147.13	
Increase/(Decrease) in other current liability	-15.34		-25.10	
Increase/(Decrease) in other current financial liability	-97.51		-34.87	
Decrease/(Increase) in other current assets	-23.95		-4.44	
Decrease/(Increase) in other current financial assets	427.24		267.68	
Decrease/(Increase) in other non-current financial assets	-100.00		-0.41	
Decrease/(Increase) in other bank balance	-136.24		12.00	
Increase/(Decrease) in Trade Payable	-12.08		-12.18	
		-417.06		3,738.63
Cash Generated from Operations		43.78		3,918.50
Income tax		-106.35		-16.70
Net cash from operating activities		-62.57		3,901.80
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Non current investment	-24.98		0.00	
Capital contribution in LLP	0.00		-417.60	
Movement in Loan given	156.48		-664.86	
Proceeds from sale of Investments	10.28		4.39	
Interest Received	245.98		340.60	
Net cash from investing activities		387.76		-737.47
C. CASH FLOW FROM FINACING ACTIVITIES				
Proceeds/(repayment) from / of current borrowings	-306.17		-2,946.24	
Interest Paid	-20.04		-105.50	
Net cash used in financing activities		-326.21		-3,051.74
Net increase in cash & cash equivalents		-1.02		112.59
Cash & Cash equivalents at beginning of the year		33.15		12.67
Cash & Cash equivalents at end of the year		32.13		125.26

Note: Cash and Cash Equivalents included in the Cash Flow Statement comprises the following balances amounts :

	As at 30-09-2024	As at 30-09-2023
Cash On Hand	5.34	5.43
Bank Balance with Schedule Banks	43.49	192.32
Bank overdraft facility	-16.70	-72.49
Total	32.13	125.26



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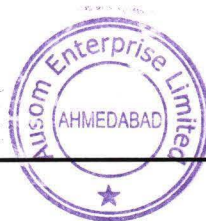
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NOTES:-


- 1 Both the standalone and consolidated Financial Results have been prepared in accordance with Indian Accounting Standards ("Ind-AS") as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure requirements) Regulations 2015. The Consolidated Financial Results include the results of the Company and its Joint Ventures i.e. Swadeshi Distributors LLP, Bsafal KZ Estate LLP and IGR AuSom LLP which are consolidated on the basis of equity method of accounting of separate Un-audited Financial Results of the Company and its joint ventures.
- 2 As the Company's business activities fall within a single primary business segment viz "trading in Commodities, Bullions, Gold Jewellery, Diamonds, Derivatives, Shares and Securities" the disclosure requirements of Ind-AS 108 "Operating Segment" prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder are not applicable.
- 3 No Investor complaint was pending at the beginning of the quarter. During the quarter, No complaint was received. Investor may send their complaint/grievance through email at:- investorcomplaints@gmail.com with facts of the case, if any.
- 4 The figures for the corresponding periods have been regrouped / reclassified wherever necessary to make them comparable.
- 5 The share of profit / loss in investment in LLP is recognised as income / expense in the statement of Standalone profit and loss as and when the right to receive its share of profit / loss is established by the Company.
- 6 The Audit Committee reviewed the above results. The Board of Directors in their meeting held on 25th October, 2024 approved the above results and its release. Limited Review of the unaudited financial results for the quarter and half year ended on 30th September, 2024 has been carried out by the Statutory Auditor.

PLACE: AHMEDABAD

DATE: 25/10/2024



FOR AUSOM ENTERPRISE LIMITED


KISHOR P. MANDALIA
MANAGING DIRECTOR

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LIMITED REVIEW REPORT

To
Board of Directors
AUSOM ENTERPRISE LIMITED
Village Moraiya, Dist. Ahmedabad

We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **AUSOM ENTERPRISE LIMITED** ("the Company") and its share of net profit after tax and total comprehensive income of its joint ventures for the quarter and half year ended 30th September, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The statement includes the result of the following entities:

Company

Ausom Enterprise Limited

Joint venture

- a) Swadeshi Distributors LLP
- b) IGR Ausom LLP



c) Bsafal KZ Estate LLP

Based on our review conducted and procedures performed as stated in above paragraph and based on the consideration referred to in below paragraph, 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The consolidated unaudited financial results include the Company's share of net profit after tax of Rs.285.65 lacs and Rs.446.29 lacs and total comprehensive income of Rs.285.65 lacs and Rs.446.29 lacs for the quarter and half year ended 30th September 2024 respectively as considered in the consolidated unaudited financial results, in respect of a joint venture, whose interim financial results have not been reviewed by us. This interim financial result has been reviewed by other auditor whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this joint venture, is based solely on the report of the other auditor and the procedures performed by us as stated in above mentioned paragraph.

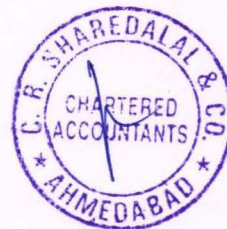
Our conclusion on the Statement is not modified in respect of the above matter.

The consolidated unaudited financial results include the Company's share of net loss after tax of Rs. 62.14 lacs and Rs. 18.63 lacs and total comprehensive loss of Rs. 62.14 lacs and Rs. 18.63 lacs for the quarter and half year ended 30th September 2024 respectively as considered in the consolidated unaudited financial results, in respect of a joint venture, based on its interim financial results which have not been reviewed by its auditors, and have been approved and certified by the Management. According to the information and explanations given to us by the Management, this interim financial result is not material to the Company.

Our conclusion on the Statement is not modified in respect of the above matter.

For **C.R. SHAREDALAL & CO.**
CHARTERED ACCOUNTANTS,
(Registration No. 109943W)

Place : Ahmedabad
Date : 25-10-2024

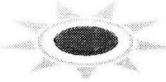


(J. C. Sharedalal)
Partner

Membership No.033189
UDIN-24033189BJZYHV1499



AuSom Enterprise Limited

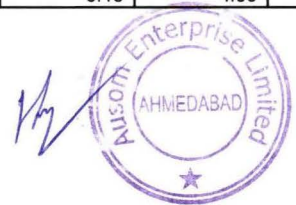


AuSom Enterprise Limited

11-B, NEW AHMEDABAD INDUSTRIAL ESTATE, VILLAGE - MORAIYA, SARKHEJ BAVLA ROAD, MORAIYA - 382 213. DIST. AHMEDABAD
CIN : L67190GJ1984PLC006746, Phone : +91 79 2642 1422-1499 Fax : +91 79 2656 9898 E-mail: ausom.ael@gmail.com Website: www. ausom.in
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2024 (Unaudited)	30/06/2024 (Unaudited)	30/09/2023 (Unaudited)	30/09/2024 (Unaudited)	30/09/2023 (Unaudited)	31/03/2024 (Audited)
1	Income						
	(a) Revenue from operations	17.12	86552.30	6512.87	86569.42	6524.01	96834.91
	(b) Other Income	39.02	207.84	183.68	246.86	350.43	711.60
	Total Income	56.14	86760.14	6696.55	86816.28	6874.44	97546.51
2	Expenses						
	(a) Cost of materials consumed	0.00	0.00	6444.95	0.00	6454.53	24399.66
	(b) Purchases of Stock-in-Trade	2.16	86492.40	20.41	86494.57	20.41	70365.23
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(14.41)	(439.65)	52.27	(454.06)	(156.71)	1363.47
	(d) Employee benefits expense	7.42	6.50	5.76	13.92	11.47	25.10
	(e) Finance costs	19.72	0.32	59.01	20.04	105.50	169.18
	(f) Depreciation and amortisation expense	4.93	4.92	5.00	9.85	9.99	19.99
	(g) Other expenses	23.12	31.91	18.74	55.04	24.27	174.62
	Total expenses	42.94	86096.40	6606.14	86139.36	6469.46	96517.25
3	Profit before exceptional and extraordinary items and tax (1-2)	13.20	663.74	90.41	676.92	404.98	1029.26
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before extraordinary items and tax (3 - 4)	13.20	663.74	90.41	676.92	404.98	1029.26
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit after extraordinary items (5 - 6)	13.20	663.74	90.41	676.92	404.98	1029.26
8	Share of profit / (loss) from Joint Venture (net)	182.79	136.65	56.14	319.45	208.47	71.27
9	Profit before tax (7+8)	195.99	800.39	146.56	996.37	613.45	1100.53
10	Tax expense:						
	(1) Current tax	2.00	159.14	15.40	161.14	68.00	185.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
11	Profit for the period (9-10)	193.99	641.25	131.16	835.23	545.45	915.53
12	Other Comprehensive Income (After Tax)						
	Items that will not be reclassified to profit or loss						
	Remeasurement gain / (loss) on defined benefit plans	0.00	0.00	0.00	0.00	0.00	0.03
	Income tax relating to above item	0.00	0.00	0.00	0.00	0.00	0.00
	Total other Comprehensive Income (After Tax)	0.00	0.00	0.00	0.00	0.00	0.03
13	Total Comprehensive Income (11+12)	193.99	641.25	131.16	835.23	545.45	915.56
14	Other Equity	0.00	0.00	0.00	0.00	0.00	11125.52
15	Paid-up - Equity Share Capital [Face Value Rs. 10/- each]	1362.36	1362.36	1362.36	1362.36	1362.36	1362.36
16	Earnings per equity share (of 10/- each) (not annualised)						
	(a) Basic	1.42	4.71	0.96	6.13	4.00	6.72
	(b) Diluted	1.42	4.71	0.96	6.13	4.00	6.72



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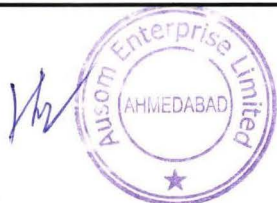
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AUSOM ENTERPRISE LIMITED

CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2024

(Rs. in Lakhs)

Particulars	As at 30th September, 2024 (Unaudited)	As at 31st March, 2024 (Audited)
ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	8.82	9.27
(b) Investment Property	777.52	786.92
(c) Financial Assets		
(i) Investments	6032.52	5698.38
(ii) Loans	0.00	3000.00
(iii) Other non current financial assets	107.30	7.30
(d) Income tax assets (net)	2.72	58.00
Total Non-current Assets	6928.88	9559.87
2 Current assets		
(a) Inventories	480.88	26.82
(b) Financial Assets		
(i) Trade receivables	5.12	0.00
(ii) Cash and cash equivalents	48.83	57.22
(iii) Bank balances other than Cash and cash equivalents above	251.45	115.21
(iv) Loans	5305.31	2461.79
(v) Others current financial assets	256.64	683.88
(c) Other current assets	134.19	110.24
Total Current Assets	6482.42	3455.16
Total Assets	13411.30	13015.03
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1362.46	1362.46
(b) Other Equity	11824.52	11125.52
Total Equity	13186.98	12487.98
LIABILITIES		
1 Non-current liabilities		
(a) Non current Provisions	4.80	4.80
Total Non-current liabilities	4.80	4.80
2 Current liabilities		
(a) Financial Liabilities		
(i) Current Borrowings	16.70	330.24
(ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	0.06	0.00
-Total outstanding dues of creditors other than micro enterprises and small enterprises	1.81	13.95
(iii) Other current financial liabilities	200.60	161.87
(b) Other current liabilities	0.35	15.70
(c) Current Tax Liabilities (Net)	0.00	0.49
Total Current liabilities	219.52	522.25
Total Equity and Liabilities	13411.30	13015.03



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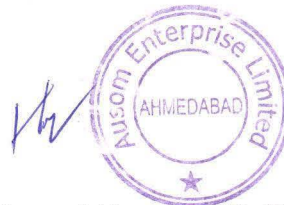
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs. in Lakhs)

		For the half year ended 30-Sep-24 (Unaudited)	For the half year ended 30-Sep-23 (Unaudited)
	Rupees	Rupees	Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before taxation and extraordinary items		996.38	613.45
Adjustment for			
Depreciation	9.85		9.99
Interest income	-245.98		-340.60
Interest expense	20.04		105.50
Share of Loss/(Profit) from Joint ventures	-319.45		-208.47
		-535.54	-433.58
Operating Profit before Working Capital Changes		460.84	179.87
Decrease/(Increase) in Trade Receivable	-5.12		3,683.08
Decrease/(Increase) in Inventories	-454.06		-147.13
Increase/(Decrease) in other current liability	-15.35		-25.10
Increase/(Decrease) in other current financial liability	-97.51		-34.87
Decrease/(Increase) in other current assets	-23.95		-4.44
Decrease/(Increase) in other current financial assets	427.24		267.69
Decrease/(Increase) in other non-current financial assets	-100.00		-0.42
Decrease/(Increase) in other bank balance	-136.24		12.00
Increase/(Decrease) in Trade Payable	-12.08		-12.18
		-417.07	3,738.63
Cash Generated from Operations		43.77	3,918.50
Income tax		-106.35	-16.71
Net cash from operating activities		-62.58	3,901.79
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Non current investment	-24.98		0.00
Capital contribution in LLP	0.00		-417.60
Movement in Loan given	156.48		-664.85
Proceeds from sale of Investments	10.28		4.38
Interest Received	245.98		340.60
Net cash from investing activities		387.76	-737.47
C. CASH FLOW FROM FINACING ACTIVITIES			
Proceeds/(repayment) from / of current borrowings	-306.17		-2,946.23
Interest Paid	-20.04		-105.50
Net cash used in financing activities		-326.21	-3,051.73
Net increase in cash & cash equivalents		-1.02	112.59
Cash & Cash equivalents at beginning of the year		33.15	12.67
Cash & Cash equivalents at end of the year		32.13	125.26

Note: Cash and Cash Equivalents included in the Cash Flow Statement comprises the following balances amounts :

	As at 30-09-2024	As at 30-09-2023
Cash On Hand	5.34	5.43
Bank Balance with Schedule Banks	43.49	192.32
Bank overdraft facility	-16.70	-72.49
Total	32.13	125.26



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NOTES:-

- 1 Both the standalone and consolidated Financial Results have been prepared in accordance with Indian Accounting Standards ("Ind-AS") as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure requirements) Regulations 2015. The Consolidated Financial Results include the results of the Company and its Joint Ventures i.e. Swadeshi Distributors LLP, Bsafal KZ Estate LLP and IGR AuSom LLP which are consolidated on the basis of equity method of accounting of separate Un-audited Financial Results of the Company and its joint ventures.
- 2 As the Company's business activities fall within a single primary business segment viz "trading in Commodities, Bullions, Gold Jewellery, Diamonds, Derivatives, Shares and Securities" the disclosure requirements of Ind-AS 108 "Operating Segment" prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder are not applicable.
- 3 No Investor complaint was pending at the beginning of the quarter. During the quarter, No complaint was received. Investor may send their complaint/grievance through email at:- investorcomplaints@gmail.com with facts of the case, if any.
- 4 The figures for the corresponding periods have been regrouped / reclassified wherever necessary to make them comparable.
- 5 The share of profit / loss in investment in LLP is recognised as income / expense in the statement of Standalone profit and loss as and when the right to receive its share of profit / loss is established by the Company.
- 6 The Audit Committee reviewed the above results. The Board of Directors in their meeting held on 25th October, 2024 approved the above results and its release. Limited Review of the unaudited financial results for the quarter and half year ended on 30th September, 2024 has been carried out by the Statutory Auditor.

PLACE: AHMEDABAD
DATE: 25/10/2024



FOR AUSOM ENTERPRISE LIMITED


KISHOR P. MANDALIA
MANAGING DIRECTOR

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