



# AuSom Enterprise Limited

Ref. No.: AEL/SEC/BM/2019-20

Date: - 14<sup>th</sup> November, 2019

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

To,  
The Listing Department, 5<sup>th</sup> 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.-: Outcome of Board Meeting dated 14<sup>th</sup> November, 2019

With reference to our previous communication through letter dated 6<sup>th</sup> November, 2019, regarding 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 and has inter alia considered the following:

1. Consideration and approval of Standalone and Consolidated Un-audited Financial Results (including Assets Liability statements and statement of cash flow) along with limited review report for the Second quarter/half year ended on 30<sup>th</sup> September, 2019 pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Considered and approved all other businesses as per agenda circulated

The meeting of the Board of Directors concluded at 6:20 p.m.

You are therefore requested to take note of the same.

Thanking you,

For AuSom Enterprise Limited

**Yogesh Ghatge**  
Company Secretary



- Encl: 1. Standalone and Consolidated Un-audited Financial Results for the Second quarter/half year ended 30<sup>th</sup> September, 2019, alongwith Statement of Assets and Liabilities and Cash Flow.
2. Limited Review Report for the Second Quarter/half year ended 30<sup>th</sup> September, 2019.

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](mailto:ausom.ael@gmail.com) [www.ausom.in](http://www.ausom.in)

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



## LIMITED REVIEW REPORT

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

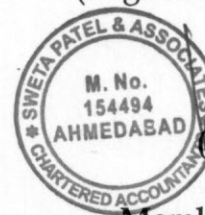
We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **AUSOM ENTERPRISE LIMITED** ('the Company') for the quarter and half year ended 30<sup>th</sup> September, 2019 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review. Attention is drawn to the fact that the figures for the net cash outflows for the corresponding half year ended 30<sup>th</sup> September, 2018 as reported in these unaudited standalone financial results have been approved by the Board of Directors of the Company, but have not been subjected to 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, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **SWETA PATEL & ASSOCIATES**  
Chartered Accountants  
(Registration No. 139165W)

Place : Ahmedabad  
Date : 14-11-2019



(Hemang V. Patel)

Partner

Membership No.154494

UDIN-19154494AAAACQ8810



# AuSom Enterprise Limited

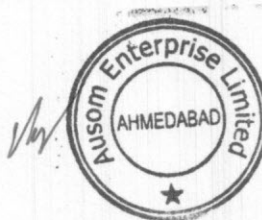
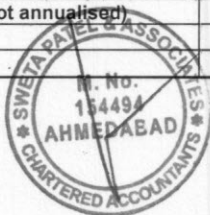


## AuSom Enterprise Limited

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 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2019

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2019 (Unaudited)	30/06/2019 (Unaudited)	30/09/2018 (Unaudited)	30/09/2019 (Unaudited)	30/09/2018 (Unaudited)	31/03/2019 (Audited)
<b>1</b>	<b>Income</b>						
	(a) Revenue from operations	45590.51	10143.26	10363.47	55733.76	11209.61	44145.56
	(b) Other Income	975.72	779.99	225.89	1755.71	452.46	1048.41
	<b>Total Income</b>	<b>46566.22</b>	<b>10923.25</b>	<b>10589.36</b>	<b>57489.47</b>	<b>11662.07</b>	<b>45193.97</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	44129.04	9905.83	9830.82	54034.87	9830.82	41531.20
	(b) Purchases of Stock-in-Trade	59.54	195.92	390.32	255.47	802.21	1450.57
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	794.18	131.51	48.71	925.69	432.35	343.69
	(d) Employee benefits expense	3.15	3.15	2.99	6.29	6.24	13.22
	(e) Finance costs	555.20	452.66	131.73	1007.86	168.67	496.12
	(f) Depreciation and amortisation expense	0.35	0.36	0.06	0.71	0.12	0.52
	(g) Other expenses	40.06	19.91	22.17	59.97	36.04	89.59
	<b>Total expenses</b>	<b>45581.52</b>	<b>10709.34</b>	<b>10426.80</b>	<b>56290.86</b>	<b>11276.45</b>	<b>43924.91</b>
<b>3</b>	<b>Profit before exceptional and extraordinary items and tax (1-2)</b>	<b>984.70</b>	<b>213.91</b>	<b>162.56</b>	<b>1198.61</b>	<b>385.62</b>	<b>1269.06</b>
<b>4</b>	<b>Exceptional items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5</b>	<b>Profit before extraordinary items and tax (3 - 4)</b>	<b>984.70</b>	<b>213.91</b>	<b>162.56</b>	<b>1198.61</b>	<b>385.62</b>	<b>1269.06</b>
<b>6</b>	<b>Extraordinary items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7</b>	<b>Profit before tax (5-6)</b>	<b>984.70</b>	<b>213.91</b>	<b>162.56</b>	<b>1198.61</b>	<b>385.62</b>	<b>1269.06</b>
<b>8</b>	<b>Tax expense:</b>						
	(1) Current tax	164.00	46.00	33.64	210.00	81.46	272.06
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
<b>9</b>	<b>Profit/(Loss) for the period (7-8)</b>	<b>820.70</b>	<b>167.91</b>	<b>128.92</b>	<b>988.61</b>	<b>304.16</b>	<b>997.00</b>
<b>10</b>	<b>Other Comprehensive Income (After Tax)</b>						
	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	(0.27)
	Income tax relating to above item	0.00	0.00	0.00	0.00	0.00	0.06
	<b>Total other Comprehensive Income (After Tax)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.21)</b>
<b>11</b>	<b>Total Comprehensive Income (9+10)</b>	<b>820.70</b>	<b>167.91</b>	<b>128.92</b>	<b>988.61</b>	<b>304.16</b>	<b>996.78</b>
<b>12</b>	<b>Other Equity</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6534.56</b>
<b>13</b>	<b>Paid-up - Equity Share Capital [Face Value Rs. 10/- each]</b>	<b>1362.36</b>	<b>1362.36</b>	<b>1362.36</b>	<b>1362.36</b>	<b>1362.36</b>	<b>1362.36</b>
<b>14</b>	<b>Earnings per equity share (of 10/- each) (not annualised)</b>						
	(a) Basic	6.02	1.23	0.95	7.26	2.23	7.32
	(b) Diluted	6.02	1.23	0.95	7.26	2.23	7.32



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

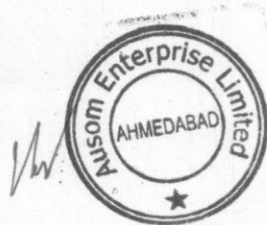


# AuSom Enterprise Limited

AUSOM ENTERPRISE LIMITED  
Standalone Statement of Assets & Liabilities as at 30th September, 2019

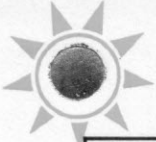
(Rs. in Lakhs)

	Particulars	As at 30th September, 2019 (Unaudited)	As at 31st March, 2019 (Audited)
<b>ASSETS</b>			
<b>1 Non-current assets</b>			
	(a) Property, Plant and Equipment	14.07	14.78
	(b) Financial Assets		
	(i) Investments	5440.61	4953.57
	(ii) Other non current financial assets	2.85	3.85
	(c) Income tax assets (net)	75.85	38.39
	<b>Total Non-current Assets</b>	<b>5533.38</b>	<b>5010.59</b>
<b>2 Current assets</b>			
	(a) Inventories	980.44	1906.13
	(b) Financial Assets		
	(i) Trade receivables	55158.22	31993.96
	(ii) Cash and cash equivalents	5331.43	33.74
	(iii) Bank balances other than Cash and cash equivalents above	101.00	99.00
	(iv) Loans	27661.42	32757.15
	(v) Others current financial assets	1351.16	1864.62
	(c) Other current assets	975.72	660.47
	<b>Total Current Assets</b>	<b>91559.39</b>	<b>69315.07</b>
	<b>Total Assets</b>	<b>97092.78</b>	<b>74325.66</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
	(a) Equity Share capital	1362.46	1362.46
	(b) Other Equity	7523.17	6534.56
	<b>Total Equity</b>	<b>8885.63</b>	<b>7897.02</b>
<b>LIABILITIES</b>			
<b>1 Non-current liabilities</b>			
	(a) Non current Provisions	2.09	2.09
	(b) Non-current tax liabilities (net)	49.96	49.96
	<b>Total Non-current liabilities</b>	<b>52.05</b>	<b>52.05</b>
<b>2 Current liabilities</b>			
	(a) Financial Liabilities		
	(i) Current Borrowings	57674.91	34140.92
	(ii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises		
	-Total outstanding dues of creditors other than micro enterprises and small enterprises	30199.52	31964.76
	(iii) Other current financial liabilities	92.89	83.09
	(b) Other current liabilities	1.13	10.17
	(c) Current Tax Liabilities (Net)	186.65	177.65
	<b>Total Current liabilities</b>	<b>88155.10</b>	<b>66376.59</b>
	<b>Total Equity and Liabilities</b>	<b>97092.78</b>	<b>74325.66</b>



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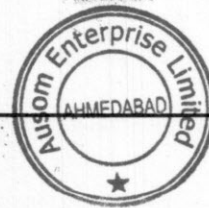
# AuSom Enterprise Limited


## NOTES:-

- 1 Both the standalone and consolidated Financial Results have been prepared in accordance with Indian Accounting Standards ("Ind-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 Un-audited Financial Results include the results of the Company and its Joint Ventures i.e. Amazo Waste Management Solution LLP, 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 The Company had issued only one class of preference shares, viz, 2,00,00,000 16.5% Cumulative Redeemable Participating Preference Shares (CRPPS) of Rs. 10 each amounting to Rs. 2,000/-Lakhs. A term of dividend of CRPPS had been modified with effect from 01-04-2013 from 16.5% Cumulative to 1.5% Non-Cumulative Redeemable Participating preference shares (NCRPPS). The Company has fully redeemed 2,00,00,000/- shares of Rs.10 each at par amounting to Rs.2,000/- Lakhs as on the date of this result. The said redemption is done out of the accumulated profits, as per terms of issue.
- 4 No Investor complaint was pending at the beginning of the quarter. During the quarter, No complaint received. Investor may send their complaint/grievance through email at:- investorcomplaints@gmail.com with facts of the case, if any.
- 5 The figures for the corresponding periods have been regrouped / reclassified, wherever necessary, to make them comparable.
- 6 The share of profit / loss in investment in LLP shall be recognised as income / expense in the statement of profit and loss as and when the right to receive its share of profit / loss is established by the Company.
- 7 The Audit Committee reviewed the above results. The Board of Directors in their meeting held on 14th November, 2019 approved the above results and its release. Limited Review of the unaudited financial results for the quarter and half year ended on 30th September, 2019 has been carried out by the Statutory Auditor.

FOR AUSOM ENTERPRISE LIMITED

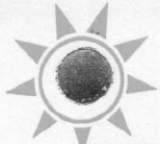
Place: Ahmedabad  
Date: 14/11/2019



  
KISHOR P. MANDALIA  
MANAGING DIRECTOR

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# AuSom Enterprise Limited

AUSOM ENTERPRISE LIMITED

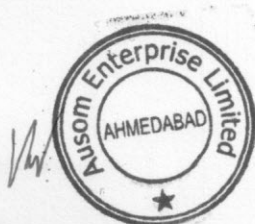
Standalone Cash Flow Statement for the half year ended on 30th September, 2019

(Rs. in Lakhs)

	For the half year ended 30-Sep-19 (Unaudited)	For the half year ended 30-Sep-18 (Unaudited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before taxation and extraordinary items	1,198.61	304.16
Adjustment for		
Depreciation	0.71	0.13
Interest income	-1,326.03	-444.87
Interest expense	1,007.86	168.67
	-317.44	-276.07
<b>Operating Profit before Working Capital Changes</b>	881.17	28.09
Decrease/(Increase) in Trade Receivable	-23,164.27	-10,389.90
Decrease/(Increase) in Inventories	925.69	432.35
Increase/(Decrease) in Non-current provision	0.00	-1.82
Increase/(Decrease) in other current liability	-9.04	-0.93
Increase/(Decrease) in other current financial liability	9.79	-876.56
Decrease/(Increase) in other current assets	-315.25	-203.27
Decrease/(Increase) in other current financial assets	513.46	2,157.61
Decrease/(Increase) in other non-current financial assets	1.00	0.06
Decrease/(Increase) in other bank balance	-2.00	0.00
Increase/(Decrease) in Trade Payable	-1,765.24	-787.11
	-23,805.86	-9,669.56
Cash Generated from Operations	-22,924.69	-9,641.48
Income tax	-238.45	-42.42
<b>Net cash flow from operating activities</b>	<b>-23,163.14</b>	<b>-9,683.89</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Capital contribution in LLP	-487.04	-408.48
Movement in Loan given	5,095.74	-60.47
Interest Received	1,326.01	444.87
<b>Net cash flow from investing activities</b>	<b>5,934.71</b>	<b>-24.08</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds/repayment from / of current borrowings	23,522.94	9,877.35
Interest Paid	-1,007.86	-168.67
<b>Net cash flow from financing activities</b>	<b>22,515.08</b>	<b>9,708.68</b>
<b>Net increase in cash &amp; cash equivalents</b>	<b>5,286.65</b>	<b>0.71</b>
Cash & Cash equivalents at beginning of period	-37.02	-27.40
<b>Cash &amp; Cash equivalents at end of period</b>	<b>5,249.64</b>	<b>-26.69</b>

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

	As at 30-09-2019	As at 30-09-2018
Cash On Hand	6.40	7.68
Bank Balance with Schedule Banks	5,325.03	12.96
Bank overdraft facility	-81.80	-47.34
<b>Total</b>	<b>5,249.64</b>	<b>-26.69</b>



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## LIMITED REVIEW REPORT

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

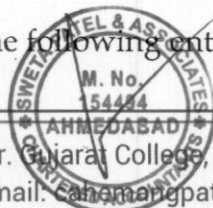
We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **AUSOM ENTERPRISE LIMITED** ("the Company") and its share of net profit after tax and total comprehensive income of its joint ventures for the quarter and half year ended 30<sup>th</sup> September, 2019 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 ("the Circular"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter and half year ended 30<sup>th</sup> September, 2019 and the consolidated figures for the net cash outflows for the corresponding half year ended 30<sup>th</sup> September, 2018 as reported in these financial results have been approved by the Company's Board of Directors, but have not been subjected to review.

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" 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) Amazo Waste Management Solution LLP
- c) BSafal KZ Estate LLP
- d) IGR Ausom LLP

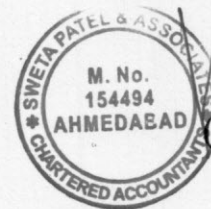
Based on our review conducted and procedures performed as stated in above paragraph and based on the consideration referred to in below paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles 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 includes the Company's share of net profit after tax of Rs. Nil and Rs. Nil and total comprehensive income of Rs. Nil and Rs. Nil for the quarter and half year ended 30<sup>th</sup> September, 2019 respectively as considered in the consolidated unaudited financial results, in respect of above mentioned joint ventures, based on their interim financial results which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, these interim financial results are not material to the Company.

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

Place : Ahmedabad  
Date : 14-11-2019

For **SWETA PATEL & ASSOCIATES**  
**Chartered Accountants**  
(Registration No. 139165W)



(Hemang V. Patel)

Partner  
Membership No.154494  
UDIN-19154494AAAACR9315





# AuSom Enterprise Limited

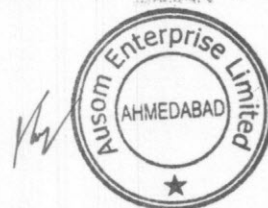
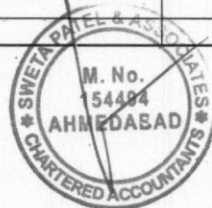


## AuSom Enterprise Limited

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, 2019

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2019 (Unaudited)	30/06/2019 (Unaudited)	30/09/2018 (Unaudited)	30/09/2019 (Unaudited)	30/09/2018 (Unaudited)	31/03/2019 (Audited)
1	<b>Income</b>						
	(a) Revenue from operations	45590.51	10143.26	10363.47	55733.76	11209.61	44145.56
	(b) Other Income	975.72	779.99	225.89	1755.71	452.46	1048.41
	<b>Total Income</b>	<b>46566.22</b>	<b>10923.25</b>	<b>10589.36</b>	<b>57489.47</b>	<b>11662.07</b>	<b>45193.97</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	44129.04	9905.83	9830.82	54034.87	9830.82	41531.20
	(b) Purchases of Stock-in-Trade	59.54	195.92	390.32	255.47	802.21	1450.57
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	794.18	131.51	48.71	925.69	432.35	343.69
	(d) Employee benefits expense	3.15	3.15	2.99	6.29	6.24	13.22
	(e) Finance costs	555.20	452.66	131.73	1007.86	168.67	496.12
	(f) Depreciation and amortisation expense	0.35	0.36	0.06	0.71	0.12	0.52
	(g) Other expenses	40.06	19.55	22.17	59.61	36.04	87.65
	<b>Total expenses</b>	<b>45581.52</b>	<b>10708.98</b>	<b>10426.80</b>	<b>56290.50</b>	<b>11276.45</b>	<b>43922.97</b>
3	<b>Profit before exceptional and extraordinary items and tax (1-2)</b>	<b>984.70</b>	<b>214.27</b>	<b>162.56</b>	<b>1198.97</b>	<b>385.62</b>	<b>1271.00</b>
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Profit before extraordinary items and tax (3 - 4)</b>	<b>984.70</b>	<b>214.27</b>	<b>162.56</b>	<b>1198.97</b>	<b>385.62</b>	<b>1271.00</b>
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit/(Loss) after extraordinary items and tax (5 - 6)</b>	<b>984.70</b>	<b>214.27</b>	<b>162.56</b>	<b>1198.97</b>	<b>385.62</b>	<b>1271.00</b>
8	Share of profit / (loss) from Joint Venture (net)	0.00	(0.36)	0.00	(0.36)	0.00	(1.94)
9	<b>Profit/(Loss) before tax (7+8)</b>	<b>984.70</b>	<b>213.91</b>	<b>162.56</b>	<b>1198.61</b>	<b>385.62</b>	<b>1269.06</b>
10	<b>Tax expense:</b>						
	(1) Current tax	164.00	46.00	33.64	210.00	81.46	272.06
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
11	<b>Profit/(Loss) for the period (9-10)</b>	<b>820.70</b>	<b>167.91</b>	<b>128.92</b>	<b>988.61</b>	<b>304.16</b>	<b>997.00</b>
12	<b>Other Comprehensive Income (After Tax)</b>						
	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	(0.27)
	Income tax relating to above item	0.00	0.00	0.00	0.00	0.00	0.06
	<b>Total other Comprehensive Income (After Tax)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.21)</b>
13	<b>Total Comprehensive Income/(Loss) (11+12)</b>	<b>820.70</b>	<b>167.91</b>	<b>128.92</b>	<b>988.61</b>	<b>304.16</b>	<b>996.78</b>
14	Other Equity	0.00	0.00	0.00	0.00	0.00	6534.56
15	Paid-up - Equity Share Capital [Face Value Rs. 10/- each]	1362.36	1362.36	1362.36	1362.36	1362.36	1362.36
16	<b>Earnings per equity share (of 10/- each) (not annualised)</b>						
	(a) Basic	6.02	1.23	0.95	7.26	2.23	7.32
	(b) Diluted	6.02	1.23	0.95	7.26	2.23	7.32



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



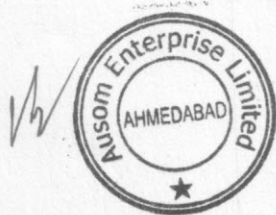
# AuSom Enterprise Limited

AUSOM ENTERPRISE LIMITED

Consolidated Statement of Assets & Liabilities as at 30th September, 2019

(Rs. in Lakhs)

Particulars	As at 30th September, 2019 (Unaudited)	As at 31st March, 2019 (Audited)
<b>ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, Plant and Equipment	14.07	14.78
(b) Financial Assets		
(i) Investments	5440.61	4953.57
(ii) Other non current financial assets	2.85	3.85
(c) Income tax assets (net)	75.85	38.39
<b>Total Non-current Assets</b>	<b>5533.38</b>	<b>5010.59</b>
<b>2 Current assets</b>		
(a) Inventories	980.44	1906.13
(b) Financial Assets		
(i) Investments		
(i) Trade receivables	55158.22	31993.96
(ii) Cash and cash equivalents	5331.43	33.74
(iii) Bank balances other than Cash and cash equivalents above	101.00	99.00
(iv) Loans	27661.42	32757.15
(v) Others current financial assets	1351.16	1864.62
(c) Current Tax Assets (Net)		
(d) Other current assets	975.72	660.47
<b>Total Current Assets</b>	<b>91559.39</b>	<b>69315.07</b>
<b>Total Assets</b>	<b>97092.78</b>	<b>74325.66</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1362.46	1362.46
(b) Other Equity	7523.17	6534.56
<b>Total Equity</b>	<b>8885.63</b>	<b>7897.02</b>
<b>LIABILITIES</b>		
<b>1 Non-current liabilities</b>		
(a) Non current Provisions	2.09	2.09
(b) Non-current tax liabilities (net)	49.96	49.96
<b>Total Non-current liabilities</b>	<b>52.05</b>	<b>52.05</b>
<b>2 Current liabilities</b>		
(a) Financial Liabilities		
(i) Current Borrowings	57674.91	34140.92
(ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises		
- Total outstanding dues of creditors other than micro enterprises and small enterprises	30199.52	31964.76
(iii) Other current financial liabilities	92.89	83.09
(b) Other current liabilities	1.13	10.17
(c) Current Tax Liabilities (Net)	186.65	177.65
<b>Total Current liabilities</b>	<b>88155.10</b>	<b>66376.59</b>
<b>Total Equity and Liabilities</b>	<b>97092.78</b>	<b>74325.66</b>



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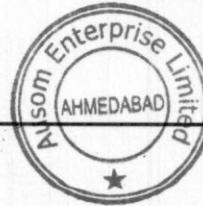
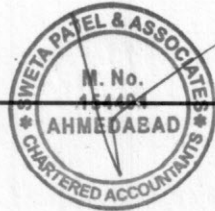
# AuSom Enterprise Limited

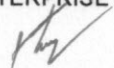
## NOTES:-

- 1 Both the standalone and consolidated Financial Results have been prepared in accordance with Indian Accounting Standards ("Ind-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 Un-audited Financial Results include the results of the Company and its Joint Ventures i.e. Amazo Waste Management Solution LLP, 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 The Company had issued only one class of preference shares, viz, 2,00,00,000 16.5% Cumulative Redeemable Participating Preference Shares (CRPPS) of Rs. 10 each amounting to Rs. 2,000/-Lakhs. A term of dividend of CRPPS had been modified with effect from 01-04-2013 from 16.5% Cumulative to 1.5% Non-Cumulative Redeemable Participating preference shares (NCRPPS). The Company has fully redeemed 2,00,00,000/- shares of Rs.10 each at par amounting to Rs.2,000/- Lakhs as on the date of this result. The said redemption is done out of the accumulated profits, as per terms of issue.
- 4 No Investor complaint was pending at the beginning of the quarter. During the quarter, No complaint received. Investor may send their complaint/grievance through email at:- investorcomplaints@gmail.com with facts of the case, if any.
- 5 The figures for the corresponding periods have been regrouped / reclassified, wherever necessary, to make them comparable.
- 6 The share of profit / loss in investment in LLP shall be recognised as income / expense in the statement of profit and loss as and when the right to receive its share of profit / loss is established by the Company.
- 7 The Audit Committee reviewed the above results. The Board of Directors in their meeting held on 14th November, 2019 approved the above results and its release. Limited Review of the unaudited financial results for the quarter and half year ended on 30th September, 2019 has been carried out by the Statutory Auditor.

FOR AUSOM ENTERPRISE LIMITED

Place: Ahmedabad  
Date: 14/11/2019



  
KISHOR P. MANDALIA  
MANAGING DIRECTOR

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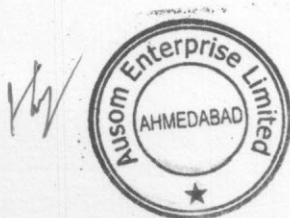
Consolidated Cash Flow Statement for the half year ended on 30th September, 2019

(Rs. in Lakhs)

	For the half year ended 30-Sep-19 (Unaudited)	For the half year ended 30-Sep-18 (Unaudited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before taxation and extraordinary items	1,198.61	304.16
Adjustment for		
Depreciation	0.71	0.13
Interest income	-1,326.03	-444.87
Interest expense	1,007.86	168.67
	-317.44	-276.07
<b>Operating Profit before Working Capital Changes</b>	881.17	28.09
Decrease/(Increase) in Trade Receivable	-23,164.27	-10,389.90
Decrease/(Increase) in Inventories	925.69	432.35
Increase/(Decrease) in Non-current provision	0.00	-1.82
Increase/(Decrease) in other current liability	-9.04	-0.93
Increase/(Decrease) in other current financial liability	9.79	-876.56
Decrease/(Increase) in other current assets	-315.25	-203.27
Decrease/(Increase) in other current financial assets	513.46	2,157.61
Decrease/(Increase) in other non-current financial assets	1.00	0.06
Decrease/(Increase) in other bank balance	-2.00	0.00
Increase/(Decrease) in Trade Payable	-1,765.24	-787.11
	-23,805.86	-9,669.56
Cash Generated from Operations	-22,924.69	-9,641.48
Income tax	-238.45	-42.42
<b>Net cash flow from operating activities</b>	-23,163.14	-9,683.89
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Capital contribution in LLP	-487.04	-408.48
Movement in Loan given	5,095.74	-60.47
Interest Received	1,326.01	444.87
<b>Net cash flow from investing activities</b>	5,934.71	-24.08
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds/repayment from / of current borrowings	23,522.94	9,877.35
Interest Paid	-1,007.86	-168.67
<b>Net cash flow from financing activities</b>	22,515.08	9,708.68
<b>Net increase in cash &amp; cash equivalents</b>	5,286.65	0.71
Cash & Cash equivalents at beginning of period	-37.02	-27.40
<b>Cash &amp; Cash equivalents at end of period</b>	5,249.64	-26.69

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

	As at 30-09-2019	As at 30-09-2018
Cash On Hand	6.40	7.68
Bank Balance with Schedule Banks	5,325.03	12.96
Bank overdraft facility	-81.80	-47.34
<b>Total</b>	5,249.64	-26.69



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