



AuSom Enterprise Limited

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

Date: - 13th February, 2025

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,

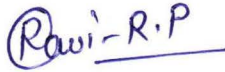
Sub.:- Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Pursuant to Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, BSE Circular No. 20250102-4 dated January 2, 2025 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, please find enclosed herewith the Integrated Filing (Financial) for the quarter and nine months ended 31st December, 2024.

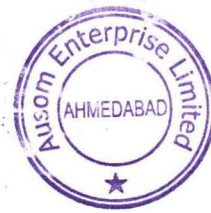
The aforesaid documents are being placed on the website of the Company i.e., www.ausom.in.

You are therefore requested to take note of the same.

Thanking you,
For, AuSom Enterprise Limited



Ravikumar Pasi
Company Secretary &
Compliance Officer



Encl: As above

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

304 & 305 - North Tower,
One42, Near Ashok Vatika,
Ambli Bopal Road,
Ahmedabad 380054,
Gujarat, India.

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 nine months ended 31st December, 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.

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

Place : Ahmedabad
Date : 13-02-2025



Sharedalal J C

(J. C. Sharedalal)
Partner

Membership No.033189
UDIN-25033189BMLIAP9208



AuSom Enterprise Limited

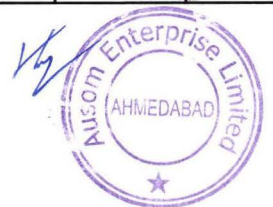


AuSom Enterprise Limited

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 NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2024 (Unaudited)	30/09/2024 (Unaudited)	31/12/2023 (Unaudited)	31/12/2024 (Unaudited)	31/12/2023 (Unaudited)	31/03/2024 (Audited)
1	Income						
	(a) Revenue from operations	19.89	17.12	19542.82	86589.31	26066.83	96834.91
	(b) Other Income	141.45	39.02	180.71	388.31	531.15	782.87
	Total Income	161.34	56.14	19723.53	86977.62	26597.98	97617.78
2	Expenses						
	(a) Cost of materials consumed	0.00	0.00	17945.13	0.00	24399.66	24399.66
	(b) Purchases of Stock-in-Trade	270.91	2.16	0.00	86765.47	20.41	70365.23
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(228.90)	(14.41)	1520.94	(682.96)	1364.23	1363.47
	(d) Employee benefits expense	7.29	7.42	6.69	21.21	18.17	25.10
	(e) Finance costs	0.76	19.72	44.53	20.80	150.03	169.18
	(f) Depreciation and amortisation expense	4.93	4.93	5.00	14.78	14.99	19.99
	(g) Other expenses	23.87	23.12	22.61	78.91	46.88	174.62
	Total expenses	78.86	42.94	19544.90	86218.21	26014.37	96517.25
3	Profit / (Loss) before exceptional and extraordinary items and tax (1-2)	82.48	13.20	178.63	759.41	583.61	1100.53
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax (3 - 4)	82.48	13.20	178.63	759.41	583.61	1100.53
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) before tax (5-6)	82.48	13.20	178.63	759.41	583.61	1100.53
8	Tax expense:						
	(1) Current tax	14.00	2.00	32.00	175.14	100.00	185.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit/(Loss) for the period (7-8)	68.48	11.20	146.63	584.27	483.61	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 /(Loss) (9+10)	68.48	11.20	146.63	584.27	483.61	915.56
12	Other Equity	0.00	0.00	0.00	0.00	0.00	11125.52
13	Paid-up - Equity Share Capital [Face Value Rs. 10/- each]	1362.36	1362.36	1362.36	1362.36	1362.36	1362.36
14	Earnings per equity share (of Rs. 10/- each) (not annualised)						
	(a) Basic	0.50	0.08	1.08	4.29	3.55	6.72
	(b) Diluted	0.50	0.08	1.08	4.29	3.55	6.72



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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") 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 Parent, its wholly owned subsidiary i.e. Amazo Solar Power Private Limited and its Joint Ventures i.e. Swadeshi Distributors LLP, IGR AuSom LLP and Bsafal KZ Estate LLP. The unaudited financial results of aforesaid joint ventures are incorporated in the consolidated financial results using equity method of accounting.
- 2 The wholly owned subsidiary company named Amazo Solar Power Private Limited is incorporated on 26th November 2024. Hence the unaudited consolidated financial result of the Group for the quarter and nine months ended 31st December 2024 includes the result of the aforesaid subsidiary for the period from 26th November 2024 to 31st December 2024. Further, it has not started its business operations yet.
- 3 As the Parent'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.
- 4 No Investor complaint was pending at the beginning of the quarter. During the quarter, two complaints were received and resolved satisfactory. 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 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.
- 7 The Audit Committee reviewed the above results. The Board of Directors in their meeting held on 13th February, 2025 approved the above results and its release. Limited Review of the unaudited financial results for the quarter and nine months ended on 31st December, 2024 has been carried out by the Statutory Auditor.

FOR AUSOM ENTERPRISE LIMITED

PLACE: AHMEDABAD
DATE: 13/02/2025




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 Parent"), which includes its subsidiary ("the Parent and its subsidiary together referred to as "the Group") and its share of net profit after tax and total comprehensive income of its joint ventures for the quarter and nine months ended 31st December, 2024 ("the Statement"), being submitted by the Parent 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 Parent's Management and approved by the Parent'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 group's 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 results of the following entities:

Company
Ausom Enterprise Limited



Subsidiary

Amazo Solar Power Private Limited (w.e.f. 26-11-2024)

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 considerations of the review reports of other auditor 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 Group's share of net loss after tax of Rs. 120.83 lacs and total comprehensive loss of Rs. 120.83 lacs for the quarter ended 31st December 2024 and share of net profit after tax Rs. 325.46 lacs and total comprehensive income of Rs. 325.46 lacs for nine months ended 31st December 2024 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 interim financial results of a subsidiary which have not been reviewed by any auditor, whose interim financial results reflect total revenue of Rs. Nil, total net loss after tax of Rs. 2.60 lacs and total comprehensive loss of Rs. 2.60 lacs for the period from 26th November 2024 to 31st December 2024. The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs. 76.66 lacs and Rs. 58.04 lacs and total comprehensive income of Rs. 76.66 lacs and Rs. 58.04 lacs for the quarter and nine months ended 31st December 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. Our conclusion on the Statement, in so far as it relates to the affairs of the subsidiary and joint venture is based solely on such unaudited financial results and other unaudited financial information. These interim financial results have been approved and certified by the



Management. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

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 : 13-02-2025



A handwritten signature in blue ink, appearing to read "Sharedalal J.C."

(J. C. Sharedalal)
Partner

**Membership No.033189
UDIN-25033189BMLIAQ6641**



AuSom Enterprise Limited



AuSom Enterprise Limited

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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 NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2024 (Unaudited)	30/09/2024 (Unaudited)	31/12/2023 (Unaudited)	31/12/2024 (Unaudited)	31/12/2023 (Unaudited)	31/03/2024 (Audited)
1	Income						
	(a) Revenue from operations	19.89	17.12	19542.82	86589.31	26066.84	96834.91
	(b) Other Income	141.45	39.02	180.71	388.31	531.14	711.60
	Total Income	161.34	56.14	19723.53	86977.62	26597.98	97546.51
2	Expenses						
	(a) Cost of materials consumed	0.00	0.00	17945.13	0.00	24399.66	24399.66
	(b) Purchases of Stock-in-Trade	270.91	2.16	0.00	86765.47	20.41	70365.23
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(228.90)	(14.41)	1520.94	(682.96)	1364.23	1363.47
	(d) Employee benefits expense	7.29	7.42	6.69	21.21	18.16	25.10
	(e) Finance costs	0.76	19.72	44.53	20.80	150.03	169.18
	(f) Depreciation and amortisation expense	4.93	4.93	5.00	14.78	14.99	19.99
	(g) Other expenses	26.47	23.12	22.61	81.51	46.88	174.62
	Total expenses	81.46	42.94	19544.90	86220.81	26014.36	96517.25
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	79.88	13.20	178.63	756.81	583.62	1029.26
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax (3 - 4)	79.88	13.20	178.63	756.81	583.62	1029.26
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) after extraordinary items and tax (5 - 6)	79.88	13.20	178.63	756.81	583.62	1029.26
8	Share of profit / (loss) from Joint Venture (net)	(49.66)	182.79	(58.94)	269.79	149.52	71.27
9	Profit/(Loss) before tax (7+8)	30.22	195.99	119.69	1026.60	733.14	1100.53
10	Tax expense:						
	(1) Current tax	14.00	2.00	32.00	175.14	100.00	185.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
11	Profit/(Loss) for the period (9-10)	16.22	193.99	87.69	851.46	633.14	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/ (Loss) (11+12)	16.22	193.99	87.69	851.46	633.14	915.56
14	Profit for the year attributable to:						
	- Owners of the Company	16.22	193.99	87.69	851.46	633.14	915.53
	- Non-controlling interest	-	-	-	-	-	-
15	Other comprehensive income/(loss) for the year attributable to:						
	- Owners of the Company	0.00	0.00	0.00	0.00	0.00	0.03
	- Non-controlling interest	-	-	-	-	-	-
16	Total comprehensive income for the year attributable to:						
	- Owners of the Company	16.22	193.99	87.69	851.46	633.14	915.56
	- Non-controlling interest	-	-	-	-	-	-
17	Other Equity	0.00	0.00	0.00	0.00	0.00	11125.52
18	Paid-up - Equity Share Capital [Face Value Rs. 10/- each]	1362.36	1362.36	1362.36	1362.36	1362.36	1362.36
19	Earnings per equity share (of Rs. 10/- each) (not annualised)						
	(a) Basic	0.12	1.42	0.64	6.25	4.65	6.72
	(b) Diluted	0.12	1.42	0.64	6.25	4.65	6.72



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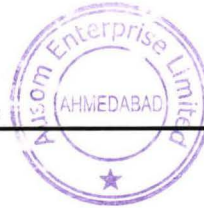
AuSom Enterprise Limited


NOTES:-

- 1 Both the standalone and consolidated Financial Results have been prepared in accordance with Indian Accounting Standards ("Ind-AS") 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 Parent, its wholly owned subsidiary i.e. Amazo Solar Power Private Limited and its Joint Ventures i.e. Swadeshi Distributors LLP, IGR AuSom LLP and Bsafal KZ Estate LLP. The unaudited financial results of aforesaid joint ventures are incorporated in the consolidated financial results using equity method of accounting.
- 2 The wholly owned subsidiary company named Amazo Solar Power Private Limited is incorporated on 26th November 2024. Hence the unaudited consolidated financial result of the Group for the quarter and nine months ended 31st December 2024 includes the result of the aforesaid subsidiary for the period from 26th November 2024 to 31st December 2024. Further, it has not started its business operations yet.
- 3 As the Parent'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.
- 4 No investor complaint was pending at the beginning of the quarter. During the quarter, two complaints were received and resolved satisfactory. 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 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.
- 7 The Audit Committee reviewed the above results. The Board of Directors in their meeting held on 13th February, 2025 approved the above results and its release. Limited Review of the unaudited financial results for the quarter and Nine Months ended on 31st December, 2024 has been carried out by the Statutory Auditor.

FOR AUSOM ENTERPRISE LIMITED

PLACE: AHMEDABAD
DATE: 13/02/2025




KISHOR P. MANDALIA
MANAGING DIRECTOR

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