



AuSom Enterprise Limited

Ref. No.: AEL/SEC/BM/2023-2024

Date: - 9th August, 2023

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,

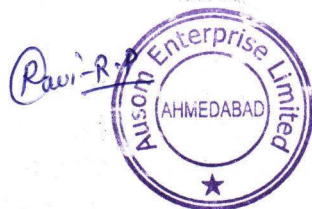
Sub.- Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Outcome of Board Meeting - dated 9th August, 2023 for submission of Standalone and Consolidated Un-audited Financial Results of the AuSom Enterprise Limited (the Company) for the First Quarter and Three Months' period ended 30th June, 2023 (2023-24).

With reference to our previous communication through letter dated 27th July, 2023 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. Wednesday, 9th August, 2023 and has inter alia considered and approved the following agenda items:

1. Approval of Un-audited Standalone and Consolidated Financial Results along with a Limited Review Report (issued by the Statutory Auditors of the Company) for the first quarter and Three Months period ended 30th June, 2023 of the Current Financial Year 2023-24 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Copy of the same is enclosed herewith.
2. Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Part A of Schedule III of said Regulations, this is to inform you that **Mr. Ravikumar Ramnarayan Pasi** shall cease to be Company Secretary, Compliance Officer and Key Managerial Personnel of the Company w.e.f. close of business hours of 25th August, 2023 due to resignation.

The Details required under Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123, dated July 13, 2023 as provided below:

.....Page 1 of 2.....



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

Resignation of Mr. Ravikumar Ramnarayan Pasi as Company Secretary and Compliance Officer.

Sr. No.	Particulars	Description
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Cessation of Mr. Ravikumar Ramnarayan Pasi as Company Secretary, Compliance Officer and Key Managerial Personnel of the Company due to Resignation.
2.	Date of appointment/cessation & term of appointment/re-appointment.	w.e.f. close of business hours of August 25, 2023
3.	Brief profile (in case of appointment).	Not Applicable
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

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

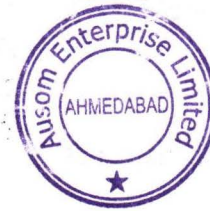
The meeting of the Board of Directors concluded at 4:30 p.m.

You are therefore requested to take note of the same.

Thanking you,
For, AuSom Enterprise Limited

Ravi R.P.

Ravikumar Pasi
Company Secretary &
Compliance Officer



Encl:

1. Standalone and Consolidated Un-audited Financial Results for the First quarter ended 30th June, 2023.
2. Limited Review Report for the First quarter ended 30th June, 2023.

.....Page 2 of 2.....

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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 ended 30th June 2023 ("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 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 : 09-08-2023



(J. C. Sharedalal)
Partner

Membership No.033189
UDIN-23033189BGPUOG6545



AuSom Enterprise Limited

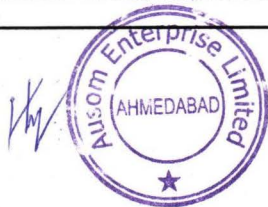
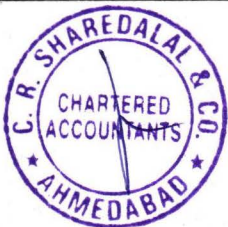


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CIN : L67190GJ1984PLC006746, Phone : +91 79 2642 1422-1499 Fax : +91 79 2656 9898 E-mail: ausom.ael@gmail.com Website: www.ausom.in
STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30/06/2023 (Unaudited)	31/03/2023 (Audited)	30/06/2022 (Unaudited)	31/03/2023 (Audited)
1	Income				
	(a) Revenue from operations	11.19	12944.31	2.47	17775.82
	(b) Other Income	166.75	151.99	166.95	632.94
	Total Income	177.94	13096.30	169.42	18408.76
2	Expenses				
	(a) Cost of materials consumed	9.58	12980.36	0.00	17717.47
	(b) Purchases of Stock-in-Trade	0.00	8.58	3.05	17.96
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(208.98)	105.37	144.58	48.72
	(d) Employee benefits expense	5.71	5.73	4.95	21.12
	(e) Finance costs	46.48	41.00	35.55	153.45
	(f) Depreciation and amortisation expense	5.00	5.07	4.97	19.99
	(g) Other expenses	5.57	180.94	12.52	274.97
	Total expenses	(136.64)	13327.05	205.62	18253.68
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	314.58	(230.75)	(36.20)	155.08
4	Exceptional items	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax (3 - 4)	314.58	(230.75)	(36.20)	155.08
6	Extraordinary items	0.00	0.00	0.00	0.00
7	Profit/(Loss) before tax (5-6)	314.58	(230.75)	(36.20)	155.08
8	Tax expense:				
	(1) Current tax	52.60	(30.25)	0.00	34.75
	(2) Deferred tax	0.00	0.00	0.00	0.00
9	Profit/(Loss) for the period (7-8)	261.98	(200.50)	(36.20)	120.33
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	0.30	0.00	0.30
	Income tax relating to above item	0.00	(0.05)	0.00	(0.05)
	Total Other Comprehensive Income (After Tax)	0.00	0.25	0.00	0.25
11	Total Comprehensive Income/(Loss) (9+10)	261.98	(200.25)	(36.20)	120.58
12	Other Equity	0.00	0.00	0.00	10278.06
13	Paid-up - Equity Share Capital [Face Value Rs. 10/- each]	1362.36	1362.36	1362.36	1362.36
14	Earnings per equity share (of Rs. 10/- each) (not annualised)				
	(a) Basic	1.92	(1.47)	(0.27)	0.88
	(b) Diluted	1.92	(1.47)	(0.27)	0.88



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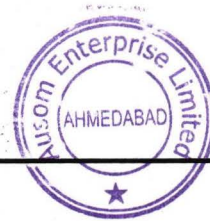
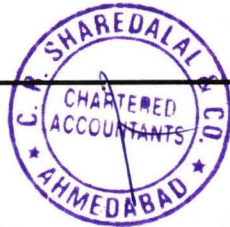
AuSom Enterprise Limited

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 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 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 quarter ended on 31st March, 2023 are the balancing figures between audited results in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.
- 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 9th August, 2023 approved the above results and its release. Limited Review of the unaudited financial results for the quarter ended on 30th June, 2023 has been carried out by the Statutory Auditor.

FOR AUSOM ENTERPRISE LIMITED

Place: Ahmedabad
Date: 09/08/2023




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 ended 30th June, 2023 ("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.

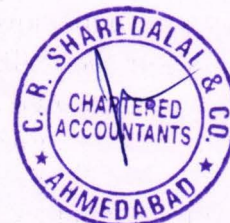
This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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) BSafal KZ Estate LLP
- c) 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 include the Company's share of net profit after tax of Rs. 160.56 lacs and total comprehensive income of Rs.160.56 lacs for the quarter ended 30th June, 2023 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. 5.57 lacs and total comprehensive loss of Rs. 5.57 lacs for the quarter ended 30th June, 2023 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 auditor. 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 : 09-08-2023



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

(J. C. Sharedalal)

Partner

Membership No.033189
UDIN-23033189BGPUOH5691



AuSom Enterprise Limited

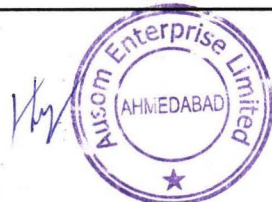
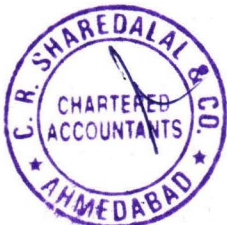


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CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30/06/2023 (Unaudited)	31/03/2023 (Audited)	30/06/2022 (Unaudited)	31/03/2023 (Audited)
1	Income				
	(a) Revenue from operations	11.19	12944.31	2.47	17775.82
	(b) Other Income	166.75	151.99	166.95	632.94
	Total Income	177.94	13096.30	169.42	18408.76
2	Expenses				
	(a) Cost of materials consumed	9.58	12980.36	0.00	17717.47
	(b) Purchases of Stock-in-Trade	0.00	8.58	3.05	17.96
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(208.98)	105.37	144.58	48.72
	(d) Employee benefits expense	5.71	5.73	4.95	21.12
	(e) Finance costs	46.48	41.00	35.55	153.45
	(f) Depreciation and amortisation expense	5.00	5.07	4.97	19.99
	(g) Other expenses	5.57	68.30	12.52	162.34
	Total expenses	(136.64)	13214.41	205.62	18141.05
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	314.58	(118.11)	(36.20)	267.71
4	Exceptional items	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax (3 - 4)	314.58	(118.11)	(36.20)	267.71
6	Extraordinary items	0.00	0.00	0.00	0.00
7	Profit/(Loss) before share of Joint Venture and tax (5 - 6)	314.58	(118.11)	(36.20)	267.71
8	Share of profit / (loss) from Joint Venture (net)	152.33	(346.75)	141.39	(112.63)
9	Profit/(Loss) before tax (7+8)	466.91	(464.86)	105.19	155.08
10	Tax expense:				
	(1) Current tax	52.60	(30.25)	0.00	34.75
	(2) Deferred tax	0.00	0.00	0.00	0.00
11	Profit/(Loss) for the period (9-10)	414.31	(434.61)	105.19	120.33
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	0.30	0.00	0.30
	Income tax relating to above item	0.00	(0.05)	0.00	(0.05)
	Total Other Comprehensive Income (After Tax)	0.00	0.25	0.00	0.25
13	Total Comprehensive Income/(Loss) (11+12)	414.31	(434.36)	105.19	120.58
14	Other Equity	0.00	0.00	0.00	10278.06
15	Paid-up - Equity Share Capital [Face Value Rs. 10/- each]	1362.36	1362.36	1362.36	1362.36
16	Earnings per equity share (of Rs. 10/- each) (not annualised)				
	(a) Basic	3.04	(3.19)	0.77	0.88
	(b) Diluted	3.04	(3.19)	0.77	0.88



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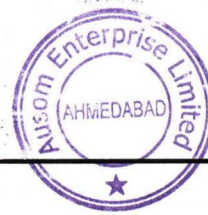
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NOTES:-

- 1 Both the standalone and consolidated Financial Results have been prepared in accordance with Indian Accounting Standards ("Ind-AS") 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 received. Investor may send their complaint/grievance through email at:- investorcomplaints@gmail.com with facts of the case, if any.
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Place: Ahmedabad
Date: 09/08/2023




KISHOR P. MANDALIA
MANAGING DIRECTOR

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