

ASHOKA REFINERIES LIMITED

Reg. Off: 408, Wallfort Ozone, Fafadih, Raipur (Chhattisgarh) 492001, PH-07714036578
CIN NO: L15143CT1991PLC006678

REF: ARL/BSE/2024-25/48

12th February, 2025

BSE Ltd.
Corporate Relationship Department
P. J. Towers, 25th Floor, Dalal Street,
Mumbai (Maharashtra) 400 001

BSE Scrip Code- 526983

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

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31,2024, read with BSE Circular No.20250102-4 dated January 02, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31,2024.

The above information is also available on the website of the company
<https://www.naturahuechem.com/>.

Please take the same on record.

Thanking you,
Yours faithfully

Yours faithfully,
For, Ashoka Refineries Limited

(Garima Mogha)
Company Secretary & Compliance Officer
M. No.: A66541

Encl: As above

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A. Financial Results-Enclosed as Annexure 1

B. Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement, etc. - Not Applicable

C. Format for disclosing outstanding default on loans and debt securities - Not Applicable, No default

D. Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) -

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CIN NO: L15143CT1991PLC006678

Regd. Off. :- 408, Wallfort Ozone, Fafadih Chowk, Raipur-492001

Email: ar@raipur@yahoo.com; Website: www.ashokarefineries.com

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2024

		(Rs in Lakhs)					
S.NO	Particulars		Quarter ended			Nine Months Ended	
			31-Dec-24 (Unaudited)	30-Sep-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)
I	a) Revenue from operations	I+II	1.85	2.66	27.61	31.34	102.93
	b) Other income		-	-	2.89	-	3.97
	Total Income from Operations		1.85	2.66	30.50	31.34	106.89
II	EXPENSES						
	a. Cost of materials consumed	I+II	-	-	-	-	-
	b. Purchase of Stock in trade		1.69	2.41	25.08	28.49	94.73
	c. Changes in inventories of finished goods		-	-	-	-	-
	d. Excise duty on sale of products		-	-	-	-	-
	e. Employees benefits expenses		2.76	2.76	2.57	8.28	6.23
	f. Finance costs		0.00	0.00	0.00	0.01	0.00
	g. Depreciation and amortisation expenses		-	-	-	-	-
	h. Other Expenses		2.74	1.69	1.80	6.12	5.97
	Total expenses (a+b+c+d+e+f+g)		7.18	6.86	29.46	42.90	106.94
III	Profit/Loss before exceptional items and tax	IV	(5.33)	(4.21)	1.04	(11.56)	(0.04)
IV	Exceptional items	(III-IV)	-	-	-	-	-
V	Profit/Loss before and tax	V-VI	(5.33)	(4.21)	1.04	(11.56)	(0.04)
VI	Tax Expense						
	a) Current Tax	VII-VIII	-	-	-	-	-
	b) Deferred Tax		-	-	-	-	-
	c) Tax for previous Years		-	-	-	-	-
VII	Profit/(loss) for the period	VII-VIII	(5.33)	(4.21)	1.04	(11.56)	(0.04)
VIII	Other comprehensive income						
	A. (i) Items that will not be reclassified to profit and loss:		-	-	(26.47)	-	(26.47)
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss		-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-	-	-	-
IX	Total Comprehensive Income for the period	IX+X	(5.33)	(4.21)	(25.43)	(11.56)	(26.51)
	[Comprising Profit (Loss) and Other comprehensive Income for the period]						
X	Paid-up Share Capital (par value Rs. 10/- each fully paid up)		340.19	340.19	340.19	340.19	340.19
XI	Reserve excluding Revaluation reserves as per Balance sheet of Previous accounting year		-	-	-	-	-
XII	Earnings per equity share (Par value Rs. 10 each)						
	i) Basic		(0.16)	(0.12)	0.03	(0.34)	(0.00)
	ii) Diluted		(0.16)	(0.12)	0.03	(0.34)	(0.00)

Place: Raipur
Date: 12/02/2025

BY ORDER OF THE BOARD
FOR ASHOKA REFINERIES LIMITED


HIFZUL RAHIM
Managing Director
DIN:08491854



- Notes :-**
- These Financial Results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
 - The above financial results have been reviewed by the Audit Committee. These results have been approved by the Board of Directors at its meeting held on 12th February, 2025. Limited Review under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditor of the Company. The Auditors have expressed an unqualified report of the above results.
 - Previous period figures have been regrouped / reclassified to be in conformity with current period's classification / disclosure, wherever necessary.

Place: Raipur
Date: 12/02/2025

BY ORDER OF THE BOARD
FOR ASHOKA REFINERIES LIMITED


HIFZUL RAHIM
Managing Director
DIN:08491854



BATRA DEEPAK AND ASSOCIATES

CHARTERED ACCOUNTANTS

SHOP NO. 5, 1ST FLOOR ASHIRWAD BHAWAN BYRON BAZAR, RAIPUR (C.G.)
Ph No. 0771-2281180, Mobile No. 94255-02407, E-MAIL – vidhanca@yahoo.co.in

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Ashoka Refineries Limited

1. We have reviewed the accompanying statement of unaudited financial results of Ashoka Refineries Limited (the "Company") for the quarter ended December, 2024 and year to date from April 01, 2024 to December, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").
2. 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 the 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 Engagements (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 No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

BATRA DEEPAK AND ASSOCIATES

CHARTERED ACCOUNTANTS

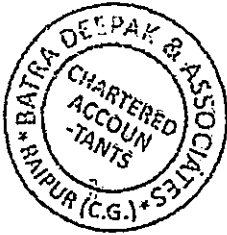
SHOP NO. 5, 1ST FLOOR ASHIRWAD BHAWAN BYRON BAZAR, RAIPUR (C.G.)
Ph No. 0771-2281180, Mobile No. 94255-02407, E-MAIL - vidhanca@yahoo.co.in

3. 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

4. Other Matters:

We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding quarter & nine year ended Dec 31, 2023 and year to date financial results for the period 01st April 2023 to 31st March 2024. The comparative financial information appearing in the statement of the corresponding quarter and nine year ended Dec 31, 2023 and year to date financial results for the period 01st April 2023 to 31st March 2024 are audited by the previous auditor whose report dated 22.05.2024, expressed an unmodified opinion on those Standalone financial statements.

For, Batra Deepak & Associates
Chartered Accountants



(Vidhan Chandra Srivastava)

Partner

Membership No. 73712

Firm Reg. No.: 005408C

Date: 12-02-2025

Place: Raipur

UDIN :- 25073712BMJRKO3143