



**AMBICA AGARBATHIES
AROMA & INDUSTRIES LTD**

**POWERPET, ELURU - 534 002 W.G.DT. (A.P.)
PHONES : 230629, 230216.**

Date: 14th August, 2024.

To,
Corporate Relationship Department
BSE Limited
P J Towers, Dalal Street,
Mumbai- 400001
SCRIP CODE: 532335

To,
Manager
National Stock Exchange of India Limited
Exchange Plaza", Bandra (E)
Mumbai-400051
SCRIP CODE: AMBICAAGAR

Dear Sir,

Sub: Outcome of the Board Meeting,

In just concluded Board meeting, the Board has considered and approved the following.

1. Un- Audited Financial Statements for the first quarter ended 30th June, 2024.
2. Limited Review Report for the First Quarter ended 30th June, 2024.

Meeting commenced at 7:30 P.M. and concluded at 8:00 P.M.

This is for your information and necessary records.

Thanking you,

Yours Truly,
For AMBICA AGARBATHIES AROMA & INDUSTRIES LIMITED

Ambica krishna
Chairman and Managing Director
Din-00391898



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Ambica Agarbathies Aroma & Industries Limited (Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,) Un-audited Financial results for the Quarter ended 30th June, 2024					
S.No.	Particulars	Rs. In Lakhs			
		Quarter Ended		Year ended	
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Un-Audited	Audited	Un-Audited	Audited
1	Income from operation	2300.63	2335.28	2125.29	9784.65
2	Other Income	104.73	481.84	1.18	534.98
3	Total Income(1)+(2)	2405.36	2817.12	2126.47	10319.63
4	Expenses				
	a) Cost of Material Consumed	0.00	588.70	372.00	1765.66
	b) Purchase of Stock-in-trade	894.44	1134.87	1222.72	5409.60
	c) Changes in inventories of finished goods, work in progress and stock in trade	-217.50	-164.09	0.00	-164.09
	d) Employee benefits expense	138.26	136.70	83.39	430.43
	e) Finance cost	264.64	349.06	206.40	971.75
	f) Depreciation and Amortisation expense	42.24	30.84	46.04	168.97
	g) Admin and Other Manufacturing Expenses	684.88	578.99	344.80	1963.16
	Total Expenses	1806.96	2655.07	2275.34	10545.48
5	Profit before tax (3-4)	598.40	162.05	-148.87	-225.85
6	Tax Expense				
	Current Tax Net	38.50	0.00	0.00	0.00
	Mat Credit Entitlement	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	140.37	13.13	140.37
7	Profit/(Loss) for the period (5-6)	559.90	21.68	-162.00	-366.22
8	Other Comprehensive Income	0.00	0.00	0.00	0.00
9	Total Comprehensive Income (7+8)	559.90	21.68	-162.00	-366.22
10	Paid up equity share capital (Face value Rs.10/- per Share)	1717.74	1717.74	1717.74	1717.74
11	Other Equity				8410.31
12	Earnings Per Share (EPS)				
	a) Basic EPS	3.26	0.13	-0.94	-2.13
	b) Diluted EPS	3.26	0.13	-0.94	-2.13

Notes:

- Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.
- Segment report prepared as per Ind AS 108.
- The un-audited financial results are reviewed by the Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- The above un-audited financial results are recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 14th August, 2024
- Due to COVID-19 breakdown the Company's hotel division couldn't generate adequate cash flows and hence the Company is irregular in repayment of EMI's to its lender, M/s. LIC Housing Finance Limited. Based on aforesaid assessment, management believes that it will update the pending EMI and pay regularly hence forth.

For Ambica Agarbathies Aroma & Industries Limited

Place : ELURU
Date :14.08.2024

Ambica Krishna
Chairman & Managing Director

e mail : ambica.a@rediffmail.com

www.ambicaincense.com

GST IN. 37AAACA7483L1Z9

CIN:L24248AP1995PLC020077



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Ambica Agarbathies Aroma & Industries Limited (Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,) Standalone Un-audited Segment wise Revenue, Results, Assets and Liabilities				
Rs. In Lakhs				
Particulars	Quarter Ended			Year ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Un-Audited	Audited	Un-Audited	Audited
1 Segment Revenue				
A) Agarbathies Division	1,722.61	2,323.27	1,930.32	9,005.14
B) Hotel Division	682.75	493.85	196.15	1,314.49
Increase/(Decrease) in stock	-	-	-	-
Total :	2,405.36	2,817.12	2,126.47	10,319.63
Net Sales / Income from Operations	2,405.36	2,817.12	2,126.47	10,319.63
2 Segment Results				
(Profit)(+) / (Loss)(-) before Tax from each segment	-	-	-	-
A) Agarbathies Division	288.57	578.10	109.32	977.18
B) Hotel Division	-138.34	-416.05	-258.19	-1,203.03
Total :	150.22	162.05	-148.87	-225.85
Profit after Tax	111.73	21.68	-162.00	-366.22
3 Segment Assets				
A) Agarbathies Division	9,571.55	9,392.24	8,797.13	9,392.24
B) Hotel Division	11,779.02	11,733.83	11,658.77	11,733.83
Total :	21,350.57	21,126.07	20,455.91	21,126.07
4 Segment Liabilities				
A) Agarbathies Division	780.80	1,726.88	1,507.17	1,726.88
B) Hotel Division	10,291.50	9,271.14	8,602.27	9,271.14
Total :	11,072.30	10,998.02	10,109.44	10,998.02

For Ambica Agarbathies Aroma & Industries Limited

Place :ELURU
Date :14.08.2024

Ambica Krishna
Chairman & Managing Director

e mail : ambica.a@rediffmail.com

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Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of Ambica Agarbathies Aroma & Industries Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

To
The Board of Directors
Ambica Agarbathies Aroma & Industries Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Ambica Agarbathies Aroma & Industries Limited** ("the Company") for the quarter ended June 30, 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) Regulations, 2015, ("the Listing Regulations"), as amended.
2. The Company's management is responsible for the preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the 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 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.

For RAMASAMY KOTESWARA RAO AND CO LLP
Chartered Accountants
Firm's Registration No.010396S/S200084

Place: Hyderabad
Date: 14 August 2024



T. Peri Reddy
Peri Reddy Talla
Partner
Membership No.: 236759