



**AMBICA AGARBATHIES
AROMA & INDUSTRIES LTD**

POWERPET, ELURU - 534 002 W.G.DT. (A.P.)

PHONES : 230629, 230216.

Date: 14th February, 2025

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/Madam,

Subject: Submission of Un-audited Financial Results of the Company and Limited Review Report as per the provisions of Regulation 33 of SEBI (LODR) Regulations, 2015.

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

1. The Unaudited Standalone Financial Results for the Third Quarter and Nine Months ended 31st December, 2024.
2. Take note on Limited Review Report given by the Statutory Auditors of the Company for the third quarter and nine months ended 31st December, 2024.

The Board Meeting commenced at 8:00 P.M and concluded at 08:25 P.M.

Kindly take the above information on your records.

Thanking you,

Yours Truly,
For AMBICA AGARBATHIES AROMA & INDUSTRIES LIMITED

AMBICA KRISHNA
CHAIRMAN AND MANAGING DIRECTOR
DIN-00391898

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GST IN. 37AAACA7483L1Z9

CIN:L24248AP1995PLC020077



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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 31st December, 2024							
S.No.	Particulars	Rs. In Lakhs					
		Quarter ended			Period ended		Year
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
1	Income from operation	3604.53	3351.40	2893.42	9256.56	7449.37	9784.65
2	Other Income	151.09	142.01	3.42	397.83	53.14	534.98
3	Total Income(1)+(2)	3755.62	3493.41	2896.84	9654.39	7502.51	10319.63
4	Expenses						
	a) Cost of Material Consumed	891.41	585.54	361.19	1925.12	1176.96	1765.66
	b) Purchase of Stock-in-trade	2185.94	1470.44	1683.04	4550.82	4274.73	5409.60
	c) Changes in inventories of finished goods, work in progress and stock in trade	0.00	26.58	0.00	-190.92	0.00	-164.09
	d) Employee benefits expense	172.38	156.44	119.12	467.08	293.73	430.43
	e) Finance cost	293.10	284.35	207.32	842.09	622.69	971.75
	f) Depreciation and Amortisation expense	42.24	42.25	46.05	126.73	138.13	168.97
	g) Admin and Other Manufacturing Expenses	119.86	802.81	556.71	1607.55	1384.17	1963.16
	Total Expenses	3704.94	3368.40	2973.43	9328.48	7890.41	10545.48
5	Profit before tax (3-4)	50.68	125.01	-76.59	325.91	-387.90	-225.85
6	Tax Expense						
	Current Tax Net	12.99	32.03	0.00	83.52	0.00	0.00
	Mat Credit Entitlement	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	140.37
7	Profit/(Loss) for the period (5-6)	37.69	92.97	-76.59	242.39	-387.90	-366.22
8	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income (7+8)	37.69	92.97	-76.59	242.39	-387.90	-366.22
10	Paid up equity share capital (Face value Rs.10/- per Share)	1717.74	1717.74	1717.74	1717.74	1717.74	1717.74
11	Other Equity						8410.31
12	Earnings Per Share (EPS)						
	a) Basic EPS	0.22	0.54	-0.45	1.41	-2.26	-2.13
	b) Diluted EPS	0.22	0.54	-0.45	1.41	-2.26	-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 February, 2025
- 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 14.02.2025


Ambica Krishna
Chairman & Managing Director

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Ambica Agarbathies Aroma & Industries Limited (Formerly known as Ambica Agarbathies & Aroma Industries Ltd.) Standalone Audited Segment wise Revenue, Results, Assets and Liabilities							
			Rs. In Lakhs				
Sl. No.		Quarter ended			Period Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Segment Revenue						
	A) Agarbathies Division	2,918.22	2,661.26	2,490.78	7,302.09	6,681.87	9,005.14
	B) Hotel Division	837.40	832.15	406.06	2,352.30	820.64	1,314.49
	Increase/(Decrease) in stock	-	-	-	-	-	-
	Total :	3,755.62	3,493.41	2,896.84	9,654.39	7,502.51	10,319.63
	Net Sales / Income from Operations	3,755.62	3,493.41	2,896.84	9,654.39	7,502.51	10,319.63
2	Segment Results						
	(Profit)(+) / (Loss)(-) before Tax from each segment						
	A) Agarbathies Division	16.08	131.63	147.91	436.28	399.08	977.18
	B) Hotel Division	34.60	-6.63	-224.49	-110.37	-786.98	-1,203.03
	Total :	50.68	125.01	-76.59	325.91	-387.90	-225.85
	Profit after Tax	37.69	92.97	-76.59	242.39	-387.90	-366.22
3	Segment Assets						
	A) Agarbathies Division	10,666.46	10,447.56	9,341.24	10,666.46	9,341.24	9,392.24
	B) Hotel Division	11,759.75	11,780.21	11,818.76	11,759.75	11,818.76	11,733.83
	Total :	22,426.21	22,227.77	21,160.00	22,426.21	21,160.00	21,126.07
4	Segment Liabilities						
	A) Agarbathies Division	1,852.97	1,244.62	2,083.20	1,852.97	2,083.20	1,726.88
	B) Hotel Division	10,119.29	10,579.88	8,970.44	10,119.29	8,970.44	9,271.14
	Total :	11,972.26	11,824.50	11,053.64	11,972.26	11,053.64	10,998.02

For Ambica Agarbathies Aroma & Industries Limited

Place :ELURU
DATE: 14-02-2025

Ambica Krishna
Chairman & Managing Director

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Independent Auditor's Review Report on the Quarterly and Nine Months 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 and nine months ended 31 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) 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

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Peri Reddy Talla
Partner

Membership No.: 236759
UDIN: 25236759BMKREK9578

Place: Hyderabad
Date: 14 February 2025