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**Date: 14/08/2018**

To,  
Dy. Gen Manager (CRD)  
The Stock Exchange Mumbai,  
P J Tower, Dalal St  
Mumbai-400001

Respected Sir/Madam,

**Subject: Board Meeting Outcome**

**Ref: Scrip Code: 531560      Scrip ID: AROMAENT**


With reference to the caption subject matter and pursuant to the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR"), we wish to inform you that the Board of Directors has in their meeting held on Tuesday, 14<sup>th</sup> August, 2018 at 04:00 P.M and Concluded at 07:00 P.M transacted following business items:

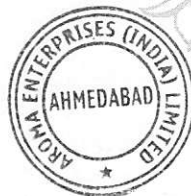
1. Approval of Unaudited Financial Result as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter ended on 30<sup>th</sup> June, 2018 with Limited Review Report of the Statutory Auditor, Saurabh R. Shah & Co.

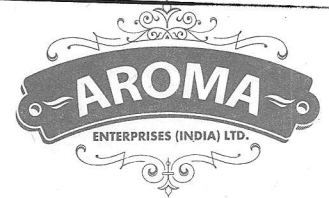
Kindly receive the same and update your records.

Thanking You,

**For, Aroma Enterprises (India) Limited**

  
Mr. Ankit Shukla  
Authorized Signatory

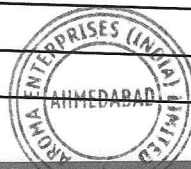




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**PART : 1 : STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2018** (Rs. In Lacs)

Sr. No.	Particulars	Quarter Ended on			Year Ended on
		30-06-2018	30-06-2017	31-03-2018	31-03-18
		Unaudited	Unaudited	Audited	Audited
I	Revenue from Operations	681.07	1495.80	1009.33	4004.58
II	Other Income	15.84	0.00	0.00	1.55
III	<b>Total Revenue (I + II)</b>	<b>696.91</b>	<b>1495.80</b>	<b>1009.33</b>	<b>4006.13</b>
IV	<b>Expenditure</b>				
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	129.57	1119.88	413.93	2607.18
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	139.13	(47.43)	78.39	(90.13)
	(d) Excise Duty	0.00	0.00	0.00	0.00
	(e) Employee benefits expense	203.17	169.41	165.64	727.31
	(f) Finance costs	4.90	8.76	1.09	83.62
	(g) Depreciation and amortisation expense	6.01	2.24	6.82	13.81
	(h) Other expenses	104.17	400.74	95.25	424.83
	<b>Total Expenses (IV)</b>	<b>586.96</b>	<b>1653.60</b>	<b>761.13</b>	<b>3766.63</b>
V	<b>Profit / (Loss) before Exceptional Items and Tax ( III - IV )</b>	<b>109.95</b>	<b>(157.80)</b>	<b>248.20</b>	<b>239.50</b>
VI	Exceptional Items	0.00	0.00	0.00	0.00
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>109.95</b>	<b>(157.80)</b>	<b>248.20</b>	<b>239.50</b>
VIII	<b>Tax expense</b>				
	(a) Prior Period Tax	0.00	0.00	0.00	0.00
	(b) Current Tax	20.00	0.00	49.12	49.19
	(c) Deferred Tax	(0.01)	0.00	0.07	0.00
IX	<b>Profit / (Loss) from continuing operations (VII-VIII)</b>	<b>89.97</b>	<b>(157.80)</b>	<b>199.01</b>	<b>190.31</b>
X	Profit/(Loss) from discontinued operations (VII-VIII)	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	0.00	0.00	0.00	0.00
XIII	<b>Profit / (Loss) for the Period (IX+XII)</b>	<b>89.97</b>	<b>(157.80)</b>	<b>199.01</b>	<b>190.31</b>
XIV	<b>Other Comprehensive Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XV	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit / (Loss) and Other Comprehensive Income for the Period)</b>	<b>89.97</b>	<b>(157.80)</b>	<b>199.01</b>	<b>190.31</b>
XVI	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	494.04	494.04	494.04	494.04
XVII	Other Equity excluding revaluation reserves				(103.63)
XVIII	<b>Earning per Share (Face Value of Rs. 10/- each) - Not Annualised (in Rs.)</b>				
	1) Basic	1.84	(3.23)	4.08	3.90
	2) Diluted	1.84	(3.23)	4.08	3.90





1. The above financial result for the quarter ended 30th June 2018 have been reviewed by the Audit Committee and approved Board of Directors of the Company at its meeting held on 14th August 2018 . These financial statements have been prepared in accordance with Indian Accounting Standard ( Ind-AS) prescribed under section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015. The statutory auditors of the company have carried out limited review of the financial results for the quarter ended June 30, 2018.

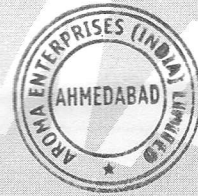
2. The Company has adopted Ind AS 115 with effect from 01 April 2018 and accordingly these financial results are prepared in accordance with recognition and measurement principals laid down in Ind AS 115 "Revenue from Contracts with Customers". There is no impact of adoption of Ind AS 115 on revenue or financial results.

3. In line with Ind As - 108 operating segments and basis of the review of operations being done by the senior Management, the operations of the group fall under Enterprise Segment which is considered to be the only reportable segment by the management.

4. Previous period figures have been rearranged/regrouped wherever necessary to make them comparable with the figures of the current period.

5. Total number of Investor complaints received and resolved were NIL. Complaints left unattended as on 30th June, 2018 is N

For, Aroma Enterprises (India) Limited



*Chirag Rawal*  
Mr. Chirag Rawal  
Director  
DIN: 06560139

Place : Ahmedabad  
Date : 14-08-2018

AROMA  
ENTERPRISES (INDIA) LTD.



**SAURABH R. SHAH & CO.**  
**Chartered Accountants**

F-8, Ganesh Plaza,  
Kalikund, Dholka - 382225, Gujarat  
Mobile : 99740 56675  
Email : ca.nikhil311@gmail.com

**INDEPENDENT AUDITORS REVIEW REPORT**

To,  
The Board of Directors  
Aroma Enterprises (India) Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Aroma Enterprises (India) Limited** ("the Company") for the quarter ended 30<sup>th</sup> June 2018 ("the Statement") attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 05, 2016, to the Stock exchanges.
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind As-34) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 which 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 these Financial Statements based on our review.
3. We conducted our review 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 accompanying Statement prepared in accordance with the applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD/15/2015 dated November 30, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, SAURABH R. SHAH & CO.  
CHARTERED ACCOUNTANTS  
Firm Reg. No. 127176W



*Nikhil Patel*

Nikhil Patel  
Partner  
Membership No. 151799

Place : Ahmedabad  
Date : 14<sup>th</sup> August, 2018