

www.aromaenterprises.in

Date: 14.11.2018

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 Wednesday, 14th November, 2018 at 04:00 P.M and Concluded at <u>06:45</u> 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 and half year ended on 30th September, 2018 with Limited Review Report of the Statutory Auditor, Saurabh R. Shah & Co.

Kindly receive the same and update your records.

Thanking You,

Authorized Signatory

For, Aroma Enterprises (India) Limited

Regd. Office: 88, Ajanta Commercial Center, Near Income Tax Circle, Ashram Road, Ahmedabad - 380014. Tel: 079-27540175 | Email: compliance.mgc@gmail.com | CIN: L51909GJ1994PLC021482

AROMA ENTERPRISES (INDIA) LIMITED

Regd. Office: 88, Ajanta Commercial Center,Nr. Income tax Circle, Asharam Road, Ahmedabad - 380009

Phone: 079-27540175, Email: compliance.mgc@gmail.com, CIN: L51909G/1994PLC021482, wabsite: www.aromaenterprises.in

PART: 1: STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2018

	PART : 1: STATEMENT OF STANDALONE UN.		Quarter		Half Year	Half Year	
	Particulars	30-Sep-18	Ended on		Ended on	Ended on	Previous year ende
			30-Jun-18	30-Sep-17	30-Sep-18	30-Sep-17	31-Mar-18
L	1 Income from Operations	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	(a) Revenue from Operations	-	-				
	(b) Other Income	617.87	681.0	7 486.98	1298.94	1982.78	4004
	7	18.32	15.8	13.37	34.16	13.37	1.
1	Total Income from Operations (No	et) 636.18	696.91	500.35	1333.09	1996.15	
	(a) Cost of materials consumed						4006.
	(b) Purchases of stock-in-trade						
		234.18	129.57	226.81	363.75	******	-
	(c) Changes in inventories of finished goods, work-in-progress and stock in-trade	k- 19.36	139 13	10.19	158.49	-37.24	2607.
-	(d) Excise duty						150.1
	(e) Employee benefits expense	215.51	203.17	197.92			
_	(f) Finance cost	9.06	4.90		418.68	367.33	727.3
_	(g) Depreciation and amortisation expense	6.09		12.30	13.96	21.06	83.6
	(h) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown senarately).		104.17	2.35	12.10	4.59	13.8
	operations to be shown separately) Total expenses		Descent.	128.96	189.63	529.7	424.8
3	Profit/ (Loss) from Operations before Exceptional Items and tax (1-2)	309.03	586.95	578.53	1156.60	2232.13	3766.63
4	Exceptional Items	66.54	109.96	(78.18)	176.50	(235.98)	239.50
5	Profit / (Loss) from ordinary activities before tax (3-4)		- 15	-	- 5		1
	Tax expense	66.54	109.96	(78.18)	176.50	(235.98)	239.50
7	(a) Prior Period Tax						
	(b) Current Tax	0.00					
+	(c) Deferred Tax	0.00	20.00	- 100	20.00		
-	Net Profit / (Loss) for the period (5-6)	(0.01)	(0.01)	-	(0.02)		49.11
+	territority (coss) for the period (5-6)	66.55	89.97	(78.18)	156.52		0.07
1	W			1	130.32	(235.98)	190.32
1	Other comprehensive income, net of income tax				_		
	ems that will not be reclassified to profit or loss-						
	come tax relating to the same			-	-	*	-
Ite	ems that will be reclassified to profit or loss-		-				Belle San S
In	come tax relating to the same				-	520	
To	tal other comprehensive income, net of income tax (7+8)	-	•				
		-	-	7		2	
To	tal comprehensive income for the period						
		66.55	89.98	(78.18)	156.52	(235.98)	190.32
Pair	d-up equity share capital (Face Value of Rs. 10 each)			5-95			130.32
Kes	erve excluding Revaluation Reserves as per balance sheet of previous ounting year.	494.04	494.04	494.04	494.04	494.04	494.04
arr	nings Per Share (EPS)						(103.63)
a) B	lasic						
b) [Piluted	1.36	1.84	(1.58)	3.21	(4.78)	

1. This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on November 14, 2018.

2. This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 Accounting Standards) Rules, 2015 (as amended). The Latitory auditors of the company have carried out limited review of the financial results for the quarter ended

3. Ind AS 115 'Revenue from Contracts with Customers', mandatory for reporting periods beginning on or after April 1, 2018, replaces existing revenue recognition requirements. Under the modified retrospective approach, there were no significant adjustments required to the retained earnings as at April 1, 2018. The adoption of the standard did not have any impact on the financial results.

4. 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.

5. Previous period/year figures have been reclassified, as considered necessary, to conform with current period presentation, where applicable.

roma Enterprises (India) Limited

Mr. Snehal Patel Managing Director DIN: 03097321

Place : Ahmedabad Date: 14/11/2018

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Particulars	As at 30th September 2018	As at 31st March 2018
ASSETS		
Non-current assets		75.00
Property, Plant and Equipment	64.34	75.00
Other Intangible assets	-	0.40
Financial Assets		26.11
(i) Other financial assets	156.34	26.11
Deffered Tax Assets	1.83	1.82
Other Non current assets	0.00	31.23
Current assets		
Inventories	300.72	459.21
Financial Assets		
(i) Trade Receivable	396.33	322.14
(ii) Cash and cash equivalents	113.34	8.57
Other current assets	1584.97	928.15
TOTAL ASSETS	2617.88	1,852.63
Equity Equity Share capital Other Equity	494.04 52.92	494.04 (103.63
Non-current liabilities		W. C.
Financial Liabilities		
(i) Borrowings	39.74	31.01
Other non current liabilities	10.87	-
Current liabilities		
Financial Liabilities		
(i) Borrowings	513.54	490.26
(ii) Trade payables		
Due to MSMED	-	-
Due to others	139.00	106.58
(iii) Other financial liabilities		72.94
Other current liabilities	1242.63	656.75
Provisions	56.03	55.56
Current Tax Liabilities (Net)	69.12	2000 CONSTRUCTOR
TOTAL EQUITY AND LIABILITIES	2,617.89	

For Aroma Enterprises (India) Limited

Place: Ahmedabad Date: 14/11/2018

Mr. Snehal Patel Managing Director DIN: 03097321



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 30th September 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/62/201,6 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/62/2076 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.

FRN, 127176W

Place : Ahmedabad

Date: 14th November, 2018

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

Nikhil Patel
Partner

Membership No. 151799