



www.aromaenterprises.in

Date: 14/02/2018

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, 14<sup>th</sup> February, 2018 at 04:00 P.M and Concluded at 05:45 PM transacted following business items:

1. Approval of un-audited Financial Result as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter and nine month ended on 31<sup>st</sup> December, 2017.

Kindly receive the same and update your records.

Thanking You,

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

*Darshan*

**Mr. Darshan Kinkhabwala**  
Company Secretary &  
Compliance Officer



# 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: L51909GJ1994PLC021482, website: www.aromaenterprises.in

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2017

Particulars		(Rs. in Lacs except EPS Data)				
		Quarter Ended			Nine Months Ended	
		31-12-17	30-09-17	31-12-16	31-12-17	31-12-16
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
I	Revenue from Operations	851.43	486.98	1,508.85	2,724.40	2567.07
II	Other Income	149.22	13.37	-	272.40	400.00
III	<b>Total Revenue (I + II)</b>	<b>1,000.65</b>	<b>500.35</b>	<b>1,508.85</b>	<b>2,996.80</b>	<b>2,967.07</b>
IV	<b>Expenditure</b>					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	545.19	226.81	1,164.99	1,891.88	3,052.44
	(c) Changes in inventories of stock-in-trade	(131.28)	10.19	36.02	(168.52)	(316.83)
	(d) Excise Duty	-	-	-	-	-
	(e) Employee benefits expense	194.34	197.92	151.61	561.67	418.21
	(f) Finance costs	61.47	12.30	18.17	82.53	23.01
	(g) Depreciation and amortisation expense	2.40	2.35	3.17	6.99	8.63
	(h) Other expenses	101.25	128.96	47.32	630.95	146.79
	<b>Total Expenses (IV)</b>	<b>773.37</b>	<b>578.53</b>	<b>1,421.29</b>	<b>3,005.50</b>	<b>3,332.26</b>
V	<b>Profit / (Loss) before Exceptional Items and Tax ( III - IV )</b>	<b>227.28</b>	<b>(78.18)</b>	<b>87.56</b>	<b>(8.70)</b>	<b>(365.19)</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>227.28</b>	<b>(78.18)</b>	<b>87.56</b>	<b>(8.70)</b>	<b>(365.19)</b>
VIII	<b>Tax expense</b>					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-
IX	<b>Profit / (Loss) from continuing operations (VII-VIII)</b>	<b>227.28</b>	<b>(78.18)</b>	<b>87.56</b>	<b>(8.70)</b>	<b>(365.19)</b>
X	Profit/(Loss) from discontinued operations (VII-VIII)	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	-	-	-	-	-
XIII	<b>Profit / (Loss) for the Period (IX+XII)</b>	<b>227.28</b>	<b>(78.18)</b>	<b>87.56</b>	<b>(8.70)</b>	<b>(365.19)</b>
XIV	<b>Other Comprehensive Income</b>	-	-	-	-	-
XV	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit / (Loss) and Other Comprehensive Income for the Period)</b>	<b>227.28</b>	<b>(78.18)</b>	<b>87.56</b>	<b>(8.70)</b>	<b>(365.19)</b>
XVI	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	494.04	494.04	494.04	494.04	494.04
XVII	Earning per Share (Face Value of Rs. 10/- each) - Not Annualised (in Rs.)					
	1) Basic	4.60	(1.58)	1.77	(0.18)	(7.39)
	2) Diluted	4.60	(1.58)	1.77	(0.18)	(7.39)

Place : Ahmedabad  
Date : 14-02-2018

For, Aroma Enterprises (India) Limited



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

**Notes:**

- 1 The above results were reviewed by the Audit Committee and thereafter approved at the Meeting of the Board of Directors held on February 14, 2018.
- 2 The Company adopted Indian Accounting Standards ("Ind AS") notified by Ministry of Corporate Affairs with effect from April 01, 2017 and accordingly the financial results for all periods presented have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS - 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India. The date of transition to Ind AS is April 01, 2016. The impact of transition has been accounted for in opening reserves and the comparative period results have been restated accordingly.
- 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 Total number of Investor complaints received and resolved were NIL. Complaints left unattended as on 31st December 2017 is Nil.
- 5 Previous year's / period's figure have been regrouped / rearranged wherever necessary.
- 6 Statement of reconciliation of the Net Profit After Tax (PAT) under Ind AS and Net PAT reported under previous Indian GAAP (IGAAP) for the quarter / half year ended December 31, 2016 :

(` in Lacs)

Particulars	Quarter ended December 31, 2016	Nine Months ended December 31, 2016
Net Profit after Tax as per previous GAAP	87.56	(365.19)
Add : Reversal of Deferred Tax Liability due to error in calculation of Deferred Tax in previous GAAP	-	-
<b>Total Income (Including Other Comprehensive Income)</b>	<b>87.56</b>	<b>(365.19)</b>

Place : Ahmedabad  
Date : 14-02-2018

For, Aroma Enterprises (India) Limited



  
Mr. Chirag Rawal  
Chairman  
DIN: 06560139



**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**

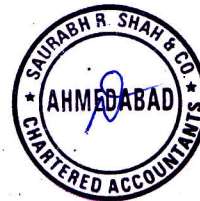
To,

**The Board of Directors**

**Aroma Enterprises (India) Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Aroma Enterprises (India) Limited** ("the Company") for the Quarter and Nine months ended 31<sup>st</sup> December, 2017 ("The Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement 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 the Statements based on our review.
2. 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.
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 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> February, 2018