



**AMBICA AGARBATHIES
AROMA & INDUSTRIES LTD**

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

PHONES : 230629, 230216, FAX : 08812 - 233876

Date: 14th August, 2019

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
Ref: Script Code 532335

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

1. Un-audited Standalone Financial results for the First quarter ended 30th June, 2019. **Annexure-1**
2. Take a note on Limited Review Report for the First Quarter ended 30th June, 2019. - **Annexure-2**
3. Standalone Un-Audited segment wise Revenue, Results, Assets and Liabilities Statement for the Quarter ended 30th June, 2019.- **Annexure-3**

This is for your information and necessary records.

Thanking you,

Yours truly,
For **Ambica Agarbathies Aroma & Industries Limited**


Ambica Ramachandra Rao
Whole time Director
Din- 01678538





AMBICA AGARBATHIES AROMA & INDUSTRIES LTD

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

PHONES : 230629, 230216, FAX : 08812 - 233876

| Ambica Agarbathies Aroma & Industries Limited (Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,) Unaudited Financial results for the quarter 30th June, 2019 | | | | | |
|---|--|----------------|----------------|----------------|-----------------|
| S.No. | Particulars | Rs. in Lakhs | | | |
| | | Quarter Ended | | | Year Ended |
| | | 30.06.2019 | 31.03.2019 | 30.06.2018 | 31.03.2019 |
| | | Un-Audited | Audited | Un-Audited | Audited |
| 1 | Income from operation | 3093.91 | 5228.42 | 2638.38 | 13820.65 |
| 2 | Other Income | 165.61 | 150.71 | 71.33 | 282.16 |
| 3 | Total Income(1)+(2) | 3259.52 | 5379.13 | 2709.71 | 14102.81 |
| 4 | Expenses | | | | |
| | a) Cost of Material Consumed | 242.87 | 367.30 | 219.71 | 1588.34 |
| | b) Purchase of Stock-in-trade | 2148.14 | 4066.43 | 1712.42 | 8716.89 |
| | c) Changes in inventories of finished goods, work in progress and stock in trade | 0.00 | -22.21 | 0.00 | -22.21 |
| | d) Employee benefits expense | 127.71 | 124.56 | 123.38 | 513.12 |
| | e) Finance cost | 171.76 | 175.67 | 161.27 | 699.34 |
| | f) Depreciation and Amortisation expense | 96.20 | 91.17 | 97.88 | 384.81 |
| | g) Admin and Other Manufacturing Expenses | 322.84 | 521.63 | 350.23 | 1866.15 |
| | Total Expenses | 3109.52 | 5324.55 | 2664.89 | 13746.45 |
| 5 | Profit before tax (3-4) | 150.00 | 54.58 | 44.82 | 356.36 |
| 6 | Tax Expense | | | | |
| | Current Tax Net | 30.88 | 0.00 | 0.00 | 0.00 |
| | Mat Credit Entitlement | -30.88 | 0.00 | 0.00 | 0.00 |
| | Deferred Tax | -167.08 | -668.34 | 0.00 | -668.34 |
| 7 | Profit/(Loss) for the period (5-6) | 317.09 | 722.92 | 44.82 | 1024.70 |
| 8 | Other Comprehensive Income | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | Total Comprehensive Income (7+8) | 317.09 | 722.92 | 44.82 | 1024.70 |
| 10 | Paid up equity share capital (Face value Rs.10/- per Share) | 1717.74 | 1717.74 | 1717.74 | 1717.74 |
| 11 | Earnings Per Share (EPS) | | | | |
| | a) Basic EPS | 1.85 | 4.21 | 0.26 | 5.97 |
| | b) Diluted EPS | 1.85 | 4.21 | 0.26 | 5.97 |

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 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 Financial results are recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 14th Aug, 2019

For Ambica Agarbathies Aroma & Industries Limited

Place : ELURU
Date : 14.08.2019

AMBICA RAMACHANDRA RAO
WHOLE TIME DIRECTOR



AMBICA AGARBATHIES AROMA & INDUSTRIES LTD

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

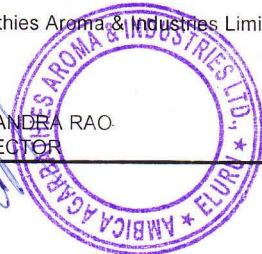
PHONES : 230629, 230216, FAX : 08812 - 233876

| Ambica Agarbathies Aroma & Industries Limited (Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,) Standalone Audited Segment wise Revenue, Results, Assets and Liabilities | | | | |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
| Particulars | Qtr. Ended 30.06.2019 | Qtr. Ended 31.03.2019 | Qtr. Ended 30.06.2018 | Year ended 31.03.2019 |
| | Un-Audited | Audited | Un-Audited | Audited |
| 1 Segment Revenue | | | | |
| A) Agarbathies Division | 2,841.53 | 4,972.42 | 2,236.47 | 12,180.78 |
| B) Hotel Division | 404.00 | 380.48 | 458.76 | 1,862.66 |
| C) Windmill Division | 13.98 | 26.23 | 14.49 | 59.37 |
| Increase/(Decrease) in stock | | | | |
| Total : | 3,259.52 | 5,379.13 | 2,709.71 | 14,102.81 |
| Net Sales / Income from Operations | 3,259.52 | 5,379.13 | 2,709.71 | 14,102.81 |
| 2 Segment Results (Profit)(+) / (Loss)(-) before Tax from each segment | | | | |
| A) Agarbathies Division | 163.58 | 91.74 | 43.88 | 371.99 |
| B) Hotel Division | -27.56 | -37.17 | -13.06 | -48.78 |
| C) Windmill Division | 13.98 | - | 14.00 | 33.14 |
| Total : | 150.00 | 54.58 | 44.82 | 356.36 |
| Profit after Tax | 317.09 | 722.92 | 44.82 | 1,024.70 |
| 3 Segment Assets | | | | |
| A) Agarbathies Division | 7,461.31 | 7,119.72 | 7,603.41 | 7,119.72 |
| B) Hotel Division | 12,120.07 | 12,166.33 | 12,315.74 | 12,166.33 |
| C) Windmill Division | - | - | - | - |
| D) Construction Division | 131.00 | 131.00 | 131.00 | 131.00 |
| Total : | 19,712.38 | 19,417.05 | 20,050.15 | 19,417.05 |
| 4 Segment Liabilities | | | | |
| A) Agarbathies Division | 7,757.06 | 7,684.38 | 11,219.21 | 7,684.38 |
| B) Hotel Division | 2,992.43 | 3,086.87 | 407.79 | 3,086.87 |
| C) Windmill Division | - | - | - | - |
| D) Construction Division | 22.05 | 22.05 | 22.05 | 22.05 |
| Total : | 10,771.54 | 10,793.29 | 11,649.06 | 10,793.29 |

For Ambica Agarbathies Aroma & Industries Limited

Place : ELURU
DATE: 14.08.2019

AMBICA RAMACHANDRA RAO
WHOLE TIME DIRECTOR





RAMASAMY KOTESWARA RAO AND CO LLP
CHARTERED ACCOUNTANTS

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

To
The Board of Directors,
M/s Ambica Agarbathies Aroma & Industries Limited

We have reviewed the accompanying statement of unaudited financial results of M/S. **Ambica Agarbathies Aroma & Industries Limited** ('the company') for the quarter ended 30th June, 2019 ('the statement'), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 Dated 5th July, 2016.

This statement which is the responsibility of the Company's Management and approved by the Board of Directors/Committee of Board of Directors, has been prepared 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 relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, Prepared in accordance with the aforesaid Indian accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 Dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have reviewed the financial results and other information presented in accordance with IND AS for the quarter ended 30th June, 2019 and have been presented solely on the basis of information compiled by the management.

For Ramasamy Koteswara Rao and Co LLP

Chartered Accountants
FRN.No.010396S/S200084



Mell
(Murali Krishna Reddy Telluri)

Partner

Membership No: 223022

UDIN: 19223022AAAAGG7475

Place: Hyderabad
Date: 14th August, 2019