



**AMBICA AGARBATHIES
AROMA & INDUSTRIES LTD**

POWERPET, ELURU - 534 002 W.G.DT. (A.P.)
PHONES : 230629, 230216.

Date: 11th November, 2024.

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,

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

1. Un- Audited Financial Statements for the Second quarter and Half Year ended 30th September, 2024 as *Annexure-1*.
2. Limited Review Report for the Second quarter and half year ended 30th September, 2024 as *Annexure- 2*.
3. Approved the Postal Ballot Notice.

Meeting commenced at 8:00 P.M. and concluded at 8:30 P.M.

This is for your information and necessary records.

Thanking you,

Yours Truly,
For AMBICA AGARBATHIES AROMA & INDUSTRIES LIMITED

AMBICA KRISHNA
CHAIRMAN AND MANAGING DIRECTOR
DIN-00391898



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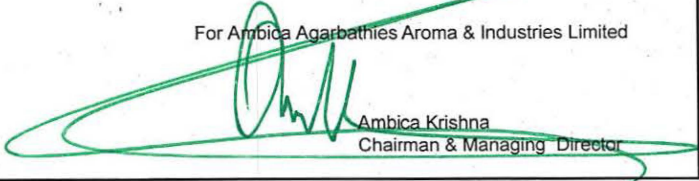
Ambica Agarbathies Aroma & Industries Limited (Formerly known as Ambica Agarbathies & Aroma Industries Ltd.) Un-audited Financial results for the Quarter ended 30th September, 2024							
S.No.	Particulars	Rs. In Lakhs					
		Quarter ended			Half Year Ended		Year
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
1	Income from operation	3351.40	2300.63	2430.66	5652.03	4555.95	9784.65
2	Other Income	142.01	104.73	48.54	246.74	49.72	534.98
3	Total Income(1)+(2)	3493.41	2405.36	2479.20	5898.77	4605.67	10319.63
4	Expenses						
	a) Cost of Material Consumed	585.54	448.17	443.77	1033.71	815.77	1765.66
	b) Purchase of Stock-in-trade	1470.44	894.44	1368.97	2364.88	2591.69	5409.60
	c) Changes in inventories of finished goods, work in progress and stock in trade	26.58	-217.50	0.00	-190.92	0.00	-164.09
	d) Employee benefits expense	156.44	138.26	91.22	294.70	174.61	430.43
	e) Finance cost	284.35	264.64	208.97	548.99	415.37	971.75
	f) Depreciation and Amortisation expense	42.25	42.24	46.04	84.49	92.08	168.97
	g) Admin and Other Manufacturing Expenses	802.81	684.88	482.66	1487.69	827.46	1963.16
	Total Expenses	3368.40	2255.14	2641.65	5623.54	4916.99	10545.48
5	Profit before tax (3-4)	125.01	150.22	-162.45	275.23	-311.32	-225.85
6	Tax Expense						
	Current Tax Net	32.03	38.50	0.00	70.53	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	-13.13	0.00	0.00	140.37
7	Profit/(Loss) for the period (5-6)	92.97	111.73	-149.32	204.70	-311.32	-366.22
8	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income (7+8)	92.97	111.73	-149.32	204.70	-311.32	-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	0.54	0.65	-0.87	1.19	-1.81	-2.13
	b) Diluted EPS	0.54	0.65	-0.87	1.19	-1.81	-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 11th November, 2024
- 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 : 11.11.2024


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			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Segment Revenue						
	A) Agarbathies Division	2,661.26	1,722.61	2,260.77	4,383.87	4,191.09	9,005.14
	B) Hotel Division	832.15	682.75	218.43	1,514.90	414.58	1,314.49
	Increase/(Decrease) in stock	-	-	-	-	-	-
	Total :	3,493.41	2,405.36	2,479.20	5,898.77	4,605.67	10,319.63
		-	-	-	-	-	-
	Net Sales / Income from Operations	3,493.41	2,405.36	2,479.20	5,898.77	4,605.67	10,319.63
2	Segment Results						
	(Profit)(+) / (Loss)(-) before Tax from each segment						
	A) Agarbathies Division	131.63	288.57	141.85	420.20	251.17	977.18
	B) Hotel Division	-6.63	-138.34	-304.30	-144.97	-562.49	-1,203.03
	Total :	125.01	150.22	-162.45	275.23	-311.32	-225.85
		-	-	-	-	-	-
	Profit after Tax	92.97	111.73	-149.32	204.70	-311.32	-366.22
3	Segment Assets						
	A) Agarbathies Division	10,447.56	9,571.55	9,488.19	10,447.56	9,488.19	9,392.24
	B) Hotel Division	11,780.21	11,779.02	11,815.64	11,780.21	11,815.64	11,733.83
	Total :	22,227.77	21,350.57	21,303.83	22,227.77	21,303.83	21,126.07
4	Segment Liabilities						
	A) Agarbathies Division	1,244.62	780.80	2,250.14	1,244.62	2,250.14	1,726.88
	B) Hotel Division	10,579.88	10,291.50	8,870.75	10,579.88	8,870.75	9,271.14
	Total :	11,824.50	11,072.30	11,120.89	11,824.50	11,120.89	10,998.02


For Ambica Agarbathies Aroma & Industries Limited

Ambica Krishna
Chairman & Managing Director

Place : ELURU
Date : 11.11.2024



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Ambica Agarbathies Aroma & Industries Limited (Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,) Statement of Assets and Liabilities as on 31.09.2024			
S.No.	Particulars	As at	
		30.09.2024 Rs. In lakhs Un-Audited	As at 31.03.2024 Rs. In lakhs Audited
1	ASSETS		
	Non-current assets		
a	Property, Plant and Equipment	11813.32	11,861.03
b	Capital work in progress	472.07	439.10
c	Investment Property		
d	Other Intangible Assets	0.66	0.66
e	Financial Assets		
	(i) Investments	889.55	889.55
	(i) Other Financial Assets	20.03	20.03
f	Other Non current assets	471.52	471.52
g	Deffered tax Assets (Net)		
	Total Non current assets	13667.16	13681.90
	Current assets		
a	Inventories	640.33	555.79
b	Financial assets		
	(i) Investments	-	-
	(ii) Trade Receivables	1203.70	941.18
	(iii) Cash and cash equivalents	163.38	142.77
	(iv) Other Financials Assets	6275.21	5,571.85
c	Other current assets	277.99	232.58
	Total current assets	8560.61	7444.17
	Total assets	22,227.77	21,126.07
2	EQUITY AND LIABILITIES		
	Equity		
a	Equity Share Capital	1717.74	1,717.74
b	Other equity	8685.54	8,410.31
c	Share Application Money		
	Total Equity	10403.28	10128.05
	LIABILITIES		
	Non-Current Liabilities		
a	Financial Liabilities		
	(i) Borrowings	6916.79	6,732.12
	(i) Other Financials Liabilities	25.00	25.00
b	Deferred tax Liabilities (Net)	2209.53	2,209.53
c	Provisions		
d	Other Non Current Liabilities		
	Total Non-Current Liabilities	9151.32	8966.66
	Current Liabilities		
a	Financial Liabilities		
	(i) Borrowings	1333.34	-
	(ii) Trade Payables	352.76	1,317.53
	(iii) Other financial liabilities	275.26	133.81
b	Provisions	0	-
c	Other current liabilities	711.81	580.02
	Total Current Liabilities	2673.18	2031.37
	Total Equity and Liabilities	22,227.77	21,126.07
For Ambica Agarbathies Aroma & Industries Limited			
Place : ELURU		 Ambica Krishna Chairman & Managing Director	
Date : 11.11.2024			

e mail : ambica.a@rediffmail.com


www.ambicaincense.com

GST IN. 37AAACA7483L1Z9

CIN:L24248AP1995PLC020077



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AMBICA AGARBATHIES AROMA & INDUSTRIES LTD. CIN: L24248AP1995PLC020077 Un-Audited Cash flow statement for the Half year 30th September, 2024			
Particulars	As at 30th Sep, 2024 Un-Audited	As at 30th Sep. 2023 Un-Audited	As at 31st March 2024 Audited
A. Cash Flows From Operating Activities:			
Net profit before taxation	275.23	(311.32)	(225.85)
Adjusted for :			
Interest Paid	548.99	415.37	971.75
Discounting Interest on Pref. Shares	-		67.78
Interest Income	-		(468.24)
Bad Debts Written off	-		-
Loss on Sale of Assets	-		(7.91)
Depreciation	84.49	92.08	168.97
Operating profits before working capital changes	908.71	196.14	506.50
Changes in current assets and liabilities			
Inventories	(84.54)	(61.22)	(301.44)
Trade Receivables	(262.52)	(450.37)	975.87
Other Current assets	(748.77)	(369.76)	(1,245.57)
Trade Payables	(964.77)	912.32	912.91
Other Financial Liabilities and other current liabilities	273.24	(1.31)	(396.07)
Cash generated from operations	(878.65)	225.80	452.20
Income tax paid			-
Cash used(-)/(+)generated from operating activities (a)	(878.65)	225.80	452.20
B. Cash Flows From Investing Activities:			
Purchase of fixed assets and change in capital wip	(69.75)	(108.62)	(316.21)
Proceeds from disposal of Fixed Assets	-		23.52
Interest Income	-		468.24
Cash used(-)/(+)generated in investing activities (b)	(69.75)	(108.62)	175.55
C. Cash Flows From Financing Activities:			
Changes in Share Capital-Share Application Money	-		-
Changes in Investments	-		-
Changes in Borrowings	1,518.01	322.97	442.44
Changes in Other Non Current Assets	-		-
Interest paid	(548.99)	(415.37)	(1,039.53)
Cash used(-)/(+)generated in financing activities (c)	969.01	(92.40)	(597.09)
Net increase(+)/decrease (-) in cash and cash equivalents (a+b+c)	20.61	24.78	30.66
Cash and cash equivalents at the beginning of the year	142.77	112.11	112.11
Cash and cash equivalents at the end of the year	163.38	136.89	142.77
Reconciliation of cash and cash equivalents			
Balances with banks and cash in Hand	163.38	136.89	142.77
Cash and Cash Equivalent as per Cash Flow Statement	163.38	136.89	142.77
For Ambica Agarbathies Aroma & Industries Limited			
 Ambica Krishna Chairman & Managing Director			
Place :ELURU	e mail : ambica.a@rediffmail.com		
Date :11.11.2024	www.ambicaincense.com		

Independent Auditor's Review Report on the Quarterly and Six 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 six months ended September 30, 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



T. Peri Reddy

Peri Reddy Talla
Partner

Membership No.: 236759
UDIN: 24236759BKEOXB2021

Place: Hyderabad
Date: 11 November 2024