



AMBICA AGARBATHIES AROMA & INDUSTRIES LTD

POWERPET, ELURU - 534 002 W.G.D.T. (A.P.)
PHONES : 230629, 230216, FAX : 08812 - 233876

Date: 14th November, 2018

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 has approved and considered the following

1. Un-audited Financial results for the second quarter ended 30th September, 2018 as **Annexure-1**
2. Asset and liability statement for the second Quarter ended 30th September, 2018 as **Annexure -2**
3. Limited Review Report for the Quarter ended 30th September, 2018- **Annexure-3**

This is for your information and necessary records.

Thanking you,

Yours Truly,
For **AMBICA AGARBATHIES AROMA & INDUSTRIES LIMITED**


Ambica Krishna
CEO & President


Smt. Satyavathi Perla
Whole Time Director
DIN No. 07141289



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Ambica Agarbathies Aroma & Industries Limited
(Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,)
Unaudited Financial results for the quarter 30th September 2018

S.No.	Particulars	Rs. in Lakhs					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
1	Income from operation	2798.56	2638.38	2816.39	5436.94	5306.10	12535.75
2	Other Income	22.82	71.33	60.68	94.15	95.26	159.01
3	Total Income(1)+(2)	2821.38	2709.71	2877.07	5531.09	5401.36	12694.76
4	Expenses						
	a) Cost of Material Consumed	465.59	219.71	647.87	685.30	996.62	3752.28
	b) Purchase of Stock-in-trade	1454.39	1712.42	1575.01	3166.81	2792.55	7331.22
	c) Changes in inventories of finished goods, work in progress and stock in trade	0.00	0.00	0.00	0.00	0.00	7.25
	d) Employee benefits expense	132.03	123.38	67.57	255.41	123.13	438.76
	e) Finance cost	176.61	161.27	226.54	337.88	444.54	847.76
	f) Depreciation and Amortisation expense	97.88	97.88	63.03	195.76	189.27	502.90
	g) Admin and Other Manufacturing Expenses	438.15	350.23	254.87	788.38	755.67	1550.23
	Total Expenses	2764.66	2664.89	2834.89	5429.55	5301.78	14430.40
5	Profit before tax (3-4)	56.72	44.82	42.16	101.54	99.57	-1735.64
6	Tax Expense						
	Current Tax Net	0.00	0.00	13.92	0.00	32.86	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	46.55
7	Profit/(Loss) for the period (5-6)	56.72	44.82	28.25	101.54	66.71	(1782.19)
8	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	6299.67
9	Total Comprehensive Income (7+8)	56.72	44.82	28.25	101.54	66.71	4517.48
10	Paid up equity share capital (Face value Rs.10/- per Share)	1717.74	1717.74	1712.95	1717.74	1712.95	1717.74
11	Earnings Per Share (EPS)						
	a) Basic EPS	0.33	0.26	0.16	0.59	0.39	-10.38
	b) Diluted EPS	0.33	0.26	0.16	0.59	0.39	-10.38

Notes:

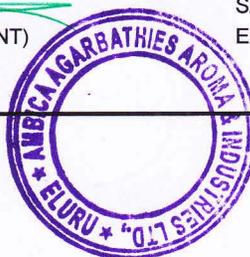
- Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.
- Segment report prepared as per Ind AS 108.
- The Financial results are reviewed by the Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing 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 November, 2018.

For Ambica Agarbathies Aroma & Industries Limited

Place : ELURU
Date : 14-11-2018

AMBICA KRISHNA
(CEO AND PRESIDENT)

P. Satyavathi
SATYAVATHI P
EXECUTIVE DIRECTOR



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 30.09.2018	Qtr. Ended 30.06.2018	Qtr. Ended 30.09.2017	Half year Ended 30.09.2018	Half year Ended 30.09.2017	Year ended 31.03.2018
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1 Segment Revenue						
A) Agarbathies Division	2,287.29	2,236.47	2,458.36	4,523.76	4,640.86	10,910.50
B) Hotel Division	515.43	458.76	399.56	974.19	734.61	1,591.29
C) Windmill Division	18.65	14.49	19.15	33.14	25.89	33.97
D) Construction Division	-	-	-	-	-	-
Total :	2,821.37	2,709.71	2,877.07	5,531.09	5,401.36	12,535.75
LESS : Inter Segment Revenue	-	-	-	-	-	-
Net Sales / Income from Operations	2,821.37	2,709.71	2,877.07	5,531.09	5,401.36	12,535.75
2 Segment Results (Profit)(+) / (Loss)(-) before Tax from each segment						
A) Agarbathies Division	43.78	43.88	-14.27	87.66	-2.91	-1,850.80
B) Hotel Division	-6.20	-13.06	37.28	-19.26	76.60	41.59
C) Windmill Division	19.14	14.00	19.15	33.14	25.89	27.02
D) Construction Division	-	-	-	-	-	-
Total :	56.72	44.82	42.16	101.54	99.57	-1,782.19
Profit after Tax	56.72	44.82	42.16	101.54	99.57	-1,782.19
3 Segment Assets						
A) Agarbathies Division	6,998.35	7,603.41	11,150.18	6,998.35	11,150.18	7,656.35
B) Hotel Division	12,285.23	12,315.74	88.98	12,285.23	88.98	12,382.02
C) Windmill Division	-	-	-	-	-	-
D) Construction Division	131.00	131.00	131.00	131.00	131.00	131.00
Total :	19,414.57	20,050.15	11,370.16	19,414.57	11,370.16	20,169.37
4 Segment Liabilities						
A) Agarbathies Division	7,717.40	11,219.21	5,157.78	7,717.40	5,157.78	11,219.21
B) Hotel Division	3,068.91	407.79	326.06	3,068.91	326.06	406.85
C) Windmill Division	-	-	-	-	-	-
D) Construction Division	22.05	22.05	22.05	22.05	22.05	22.05
Total :	10,808.36	11,649.06	5,505.90	10,808.36	5,505.90	11,648.12

For Ambica Agarbathies Aroma & Industries Limited

Place :ELURU
DATE: 14.11.2018


AMBICA KRISHNA
(CEO AND PRESIDENT)


SATYAVATHI P
EXECUTIVE DIRECTOR



Ambica Agarbathies Aroma & Industries Limited
(Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,)
Statement of Assets and Liabilities as on 31.09.2018

Particulars		As at	As at
		31.09.2018	31.03.2018
		in Rs.	in Rs.
		Un-Audited	Audited
S.No.	Particulars		
1	ASSETS		
	Non-current assets		
a	Property, Plant and Equipment	13157.16	13,183.25
b	Capital work in progress		
c	Investment Property		
d	Other Intangible Assets		-
e	Financial Assets		
	(i) Investments	579.07	568.07
	(i) Other Financial Assets	1474.30	1,628.10
f	Other Non current assets	859.19	876.02
g	Deffered tax Assets (Net)		-
	Total Non current assets	16069.72	16,255.44
	Current assets		
a	Inventories	378.86	194.29
b	Financial assets		
	(i) Investments		-
	(ii) Trade Receivables	1446.59	1,244.09
	(iii) Cash and cash equivalents	51.92	699.45
	(iv) Other Financials Assets	1336.71	1,523.77
c	Other current assets	130.77	252.34
	Total current assets	3344.85	3,913.93
	Total assets	19,414.57	20,169.37
2	EQUITY AND LIABILITIES		
	Equity		
a	Equity Share Capital	1717.74	1,717.74
b	Other equity	6888.47	6,803.51
	Total Equity	8606.21	8,521.25
	LIABILITIES		
	Non-Current Liabilities		
a	Financial Liabilities		
	(i) Borrowings	6920.04	6,811.49
	(i) Other Financials Liabilities	42.085	53.57
b	Deferred tax Liabilities (Net)	3250.35	3,250.35
c	Provisions		
d	Other Non Current Liabilities		
	Total Non-Current Liabilities	10212.47	10,115.41
	Current Liabilities		
a	Financial Liabilities		
	(i) Borrowings	97.43	840.65
	(ii) Trade Payables	284.88	383.77
	(iii) Other financial liabilities	6.24	-
b	Provisions		4.16
c	Other current liabilities	207.34	304.13
	Total Current Liabilities	595.89	1,532.70
	Total Equity and Liabilities	19,414.57	20,169.37

For Ambica Agarbathies Aroma & Industries Limited

Place : ELURU

DATE: 14.11.2018

AMBICA KRISHNIMA SATYAVATHI P

(CEO AND PRESIDENT) EXECUTIVE DIRECTOR





LIMITED REVIEW REPORT
For the Quarter and Half Year ended 30th September, 2018

To
The Board of Directors,
AMBICA AGARBATHIES AROMA & INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited financial results of **AMBICA AGARBATHIES AROMA & INDUSTRIES LIMITED** ('the company') for the quarter and half year ended 30th September, 2018 ('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.

For **Ramasamy Koteswara Rao and Co LLP**
Chartered Accountants
Firm Registration Number: 010396S/S200084

Place: Hyderabad
Date: 14-11-2018



(C V Koteswara Rao)
Partner
Membership No.028353