



# AMBICA AGARBATHIES AROMA & INDUSTRIES LTD

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

PHONES : 230629, 230216, FAX : 08812 - 233876

Unaudited Financial Results for the Quarter Ended 30th June, 2014

| S.No. | Particulars  | 3 months ended<br>30.06.2014<br>Unaudited | Preceding 3 months ended<br>31.03.2014<br>Audited | Corresponding 3 months ended in previous year<br>30.06.2013<br>Unaudited | Previous year ended<br>31.03.2014<br>Audited |
|-------|--|---|---|--|--|
| 1     | Net sales/Income from operations   | 2,692.30                                  | 2,623.90  | 2,498.55   | 11,203.78                                    |
| 2     | Other operating income   | 10.74                                     | 15.24   | 0.52   | 64.82  |
| 3     | <b>Total Income (1)+(2)</b>  | <b>2,703.04</b>                           | <b>2,639.15</b>                                   | <b>2,499.07</b>  | <b>11,268.60</b>                             |
| 4     | Expenditure  |   |   |  |  |
|       | a) Cost of Material Consumed   | 455.33                                    | 451.99  | 461.01   | 2,179.89                                     |
|       | b) Purchase of Stock-in-trade  | 907.18                                    | 670.02  | 873.57   | 3,752.69                                     |
|       | c) Changes in inventories of finished goods, work in progress and stock in trade                       | -   | (11.42)   | 10.46  | 0.30   |
|       | d) Employee benefits expense   | 97.37                                     | 66.59   | 47.88  | 223.29                                       |
|       | e) Depreciation and amortisation expense   | 94.10                                     | 95.98   | 91.57  | 374.78                                       |
|       | f) Other Expenditure   | 869.03                                    | 986.88  | 798.26   | 3,640.58                                     |
|       | <b>g) Total</b>  | <b>2,423.01</b>                           | <b>2,260.04</b>                                   | <b>2,282.74</b>  | <b>10,171.52</b>                             |
| 5     | <b>Profit (+)/Loss (-) from operations before other income, Interest and Exceptional items (3)-(4)</b> | <b>280.03</b>                             | <b>379.11</b>                                     | <b>216.33</b>  | <b>1,097.08</b>                              |
| 6     | Other Income   | -   | -   | 10.00  | -  |
| 7     | <b>Profit (+)/Loss (-) before Interest and Exceptional items (5)+(6)</b>                               | <b>280.03</b>                             | <b>379.11</b>                                     | <b>226.32</b>  | <b>1,097.08</b>                              |
| 8     | Finance Costs  | 219.13                                    | 305.55  | 211.61   | 964.77                                       |
| 9     | <b>Profit (+)/Loss (-) after Interest but before Exceptional items (7)-(8)</b>                         | <b>60.90</b>                              | <b>73.56</b>                                      | <b>14.72</b>   | <b>132.32</b>                                |
| 10    | Exceptional Items  | -   | -   | -  | -  |
| 11    | <b>Profit (+)/Loss (-) from Ordinary Activities before tax (9)-(10)</b>                                | <b>60.90</b>                              | <b>73.56</b>                                      | <b>14.72</b>   | <b>132.32</b>                                |
| 12    | Tax Expense  | 19.76                                     | 10.61   | 4.78   | 26.47  |
| 13    | <b>Net Profit (+)/Loss (-) from Ordinary Activities after tax (11)-(12)</b>                            | <b>41.14</b>                              | <b>62.95</b>                                      | <b>9.94</b>  | <b>105.84</b>                                |
| 14    | Extraordinary Items (net of tax expense)   | -   | -   | -  | -  |
| 15    | <b>Net Profit (+)/Loss (-) for the period (13)-(14)</b>  | <b>41.14</b>                              | <b>62.95</b>                                      | <b>9.94</b>  | <b>105.84</b>                                |
| 16    | Paid up equity share capital (Face value Rs.10/- per Share)  | 1,712.95                                  | 1,712.95  | 1,712.95   | 1,712.95                                     |
| 17    | Reserves excluding revaluation reserves as per balance sheet of previous accounting year               | -   | -   | -  | -  |
| 18    | Earnings Per Share (EPS)   |   | 1,751.85  |  | 1,751.85                                     |
|       | a) Basic EPS (Before Extraordinary items)  | 0.24                                      | 0.37  | 0.06   | 0.62   |
|       | b) Diluted EPS (Before Extraordinary items)  | 0.24                                      | 0.37  | 0.06   | 0.62   |
|       | a) Basic EPS (After Extraordinary items)   | 0.24                                      | 0.37  | 0.06   | 0.62   |
|       | b) Diluted EPS (After Extraordinary items)   | 0.24                                      | 0.37  | 0.06   | 0.62   |

For Ambica Agarbathies Aroma & Industries Ltd.

Managing Director

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www.ambicaincense.com

TIN NO. 37520211540 CST.NO. 37520211540C





# AMBICA AGARBATHIES AROMA & INDUSTRIES LTD

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

PHONES : 230629, 230216, FAX : 08812 - 233876

## Share Holding of for the Quarter Ended 30.06.2014

|          | Particulars  | 3 months ended | Preceding 3 months ended | Corresponding 3 months ended in previous year | Previous year ended |
|----------|--|----------------|--------------------------|---|---------------------|
|          |  | 30.06.2014     | 31.03.2014               | 30.06.2013                                    | 31.03.2014          |
| <b>A</b> | <b>PARTICULARS OF SHAREHOLDING</b>   |                |                          |   |                     |
| <b>1</b> | <b>Public Share Holding</b>  |                |                          |   |                     |
|          | - Number of Shares   | 8,929,621      | 8,929,621                | 8,929,621                                     | 8,929,621           |
|          | - Percentage of Shareholding   | 51.98          | 51.98                    | 51.98   | 51.98               |
| <b>2</b> | <b>Promoter and Promoter Group Shareholding</b>  |                |                          |   |                     |
|          | a) Pledged / Encumbered  |                |                          |   |                     |
|          | - Number of Shares   | NIL            | NIL                      | NIL   | NIL                 |
|          | - Percentage of Shareholding (as a % of the total shareholding of promoter and promoter group) | NIL            | NIL                      | NIL   | NIL                 |
|          | - Percentage of Shares (as a % of total share capital of the Company)                          | NIL            | NIL                      | NIL   | NIL                 |
|          | b) Non - Pledged / Encumbered  |                |                          |   |                     |
|          | - Number of Shares   | 8,247,779      | 8,247,779                | 8,247,779                                     | 8,247,779           |
|          | - Percentage of Shares (as a % of total shareholding of promoter and promoters group)          | 100.00         | 100.00                   | 100.00  | 100.00              |
|          | - Percentage of Shares (as a % of total share capital of the Company)                          | 48.02          | 48.02                    | 48.02   | 48.02               |

|          | PARTICULARS                                    | 3 MONTHS ENDED 30.06.2014 |
|----------|--|---------------------------|
| <b>B</b> | <b>INVESTOR COMPLAINTS</b>                     |                           |
| 1        | PENDING AT THE BEGINNING OF THE QUARTER        | NIL                       |
| 2        | RECEIVED DURING THE YEAR                       | 3                         |
| 3        | DISPOSED OF DURING THE QUARTER                 | 3                         |
| 4        | REMAINING UNRESOLVED AT THE END OF THE QUARTER | NIL                       |

### NOTES:

- The above results were reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their meeting held 05.02.2015
- Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.
- There were no unresolved investor complaints at the beginning of the quarter. The company has resolved all investor complaint during the quarter ended 30th June, 2014
- Segment Report prepared as per AS 17 is enclosed
- The Auditor's Qualification with regard to the unclaimed dividend to investor education fund is delayed due to the reconciliation of unclaimed dividend account, which has no impact in the profitability of the Company

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Place: Hyderabad

For AMBICA AGARBATHIES AROMA & INDUSTRIES LIMITED

TIN NO. 37520211540 CST.NO. 37520211540C





# 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.,)  
Regd. Office: Shankar Towers, Powerpet, Eluru- 534 002

## Reporting of Segment wise Revenue, Results and Capital Employed

(Rs in Lakhs)

|   | Particulars   | 3 months ended   | Preceding 3 months ended | Corresponding 3 months ended in previous year | Previous year ended |
|---|---|------------------|--------------------------|---|---------------------|
|   |   | 30.06.2014       | 31.03.2014               | 30.06.2013                                    | 31.03.2014          |
|   |   | Unaudited        | Audited                  | Unaudited                                     | Audited             |
| 1 | <b>Segment Revenue</b><br>( net sale/ income from each segment )                            |                  |                          |   |                     |
|   | A) Agarbathies Division   | 2,084.94         | 2,063.47                 | 1,919.71                                      | 8,973.17            |
|   | B) Hotel Division   | 607.39           | 570.00                   | 579.36  | 2,241.43            |
|   | C) Windmill Division  | 10.71            | 5.68                     | 10.00   | 53.99               |
|   | Increase / (Decrease) in Stock  | -                | 12.02                    | (10.46)                                       | 0.30                |
|   | <b>Total :</b>  | <b>2,703.04</b>  | <b>2,651.16</b>          | <b>2,498.61</b>                               | <b>11,268.90</b>    |
|   | LESS : Inter Segment Revenue  | -                | -                        | -   | -                   |
|   | <b>Net Sales / Income from Operations</b>   | <b>2,703.04</b>  | <b>2,651.16</b>          | <b>2,498.61</b>                               | <b>11,268.90</b>    |
| 2 | <b>Segment Results</b><br>(Profit)(+) / (Loss)(-) before Tax and interest from each segment |                  |                          |   |                     |
|   | A) Agarbathies Division   | 215.43           | 346.32                   | 146.60  | 875.71              |
|   | B) Hotel Division   | 59.96            | 8.77                     | 75.80   | 167.38              |
|   | C) Windmill Division  | 4.64             | 24.02                    | 3.92  | 53.99               |
|   | <b>Total :</b>  | <b>280.03</b>    | <b>379.11</b>            | <b>226.32</b>                                 | <b>1,097.09</b>     |
|   | LESS : Interest   | 219.13           | 305.55                   | 211.61  | 964.77              |
|   | <b>Total Profit before Tax</b>  | <b>60.90</b>     | <b>73.57</b>             | <b>14.72</b>                                  | <b>132.32</b>       |
| 3 | <b>Capital Employed</b>   |                  |                          |   |                     |
|   | A) Agarbathies Division   | 9,758.65         | 9,711.36                 | 5,833.45                                      | 9,711.36            |
|   | B) Hotel Division   | 1,755.19         | 1,764.48                 | 2,203.91                                      | 1,764.48            |
|   | C) Windmill Division  | 261.65           | 258.51                   | 247.17  | 258.51              |
|   | D) Construction Division  | 1,089.42         | 383.90                   | 1,089.42                                      | 383.90              |
|   | <b>Total :</b>  | <b>12,864.91</b> | <b>12,118.26</b>         | <b>9,373.94</b>                               | <b>12,118.26</b>    |

For and on behalf of the Board  
For Ambica Agarbathies Aroma & Industries Ltd.  
Ambica Agarbathies Aroma & Industries Limited

  
(Ambica Krishna)  
Chairman & Managing Director

Place: Hyderabad  
Date 05.02.2015

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www.ambicaincense.com



**Limited Review Report**

**Review Report to  
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 for the period ended **30<sup>th</sup> June, 2014**, except for the disclosures regarding 'Public shareholding' and Promoter Group Shareholding' which have been traced by disclosure made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 carried out verification of the secretarial records and compliance requirements under the Companies Act, 2013, as part of this limited review.* We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Hyderabad  
Date : 05.02.2015

  
Chartered Accountant  
Membership No. 25524

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**Our principle : Efficiency and Integrity**

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Tel. : 23212376, 23231150, E-mail : tsajai@tsajai.com





# AMBICA AGARBATHIES AROMA & INDUSTRIES LTD

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

PHONES : 230629, 230216, FAX : 08812 - 233876

Un-Audited Financial Results for the Quarter Ended 30th September, 2014

| (Rs. in lakhs) |  |                              |  |   |                              |                              |  |
|----------------|--|------------------------------|--|---|------------------------------|------------------------------|--|
| S.No.          | Particulars  | 3 months ended<br>30.09.2014 | Previous 3<br>months ended<br>30.06.2014 | Corresponding 3<br>months in the<br>previous year<br>30.09.2013 | 6 Months ended<br>30.09.2014 | 6 Months ended<br>30.09.2013 | Audited Accounts for<br>the Year ended<br>31.03.2014 |
|                |  | Unaudited                    | Unaudited                                | Unaudited   | Unaudited                    | Unaudited                    | Audited  |
| 1              | Net sales/Income from operations   | 2941.76                      | 2692.30                                  | 2770.75   | 5634.07                      | 5269.30                      | 11203.78   |
| 2              | Other operating income   | 20.40                        | 10.74                                    | 30.16   | 31.13                        | 30.68                        | 64.82  |
| 3              | <b>Total Income (1)+(2)</b>  | <b>2962.16</b>               | <b>2703.04</b>                           | <b>2800.91</b>  | <b>5665.20</b>               | <b>5299.98</b>               | <b>11268.60</b>                                      |
| 4              | Expenditure  |                              |  |   |                              |                              |  |
|                | a) Cost of Material Consumed   | 574.02                       | 455.33                                   | 534.43  | 1029.34                      | 995.44                       | 2179.89  |
|                | b) Purchase of Stock-in-trade  | 988.01                       | 907.18                                   | 978.80  | 1895.20                      | 1852.37                      | 3752.69  |
|                | c) Changes in inventories of finished goods, work in progress and stock in trade                       | 0.00                         | -  | 1.26  | 0.00                         | 11.72                        | 0.30   |
|                | d) Employee benefits expense   | 99.09                        | 97.37                                    | 54.12   | 196.46                       | 102.00                       | 223.29   |
|                | e) Depreciation and amortisation expense   | 94.89                        | 94.10                                    | 93.88   | 188.99                       | 185.45                       | 374.78   |
|                | f) Other Expenditure   | 921.29                       | 869.03                                   | 835.74  | 1790.32                      | 1634.00                      | 3640.58  |
|                | <b>g) Total</b>  | <b>2677.30</b>               | <b>2423.01</b>                           | <b>2498.22</b>  | <b>5100.31</b>               | <b>4780.97</b>               | <b>10171.52</b>                                      |
| 5              | <b>Profit (+)/Loss (-) from operations before other income, Interest and Exceptional items (3)-(4)</b> | <b>284.86</b>                | <b>280.03</b>                            | <b>302.69</b>   | <b>564.89</b>                | <b>519.02</b>                | <b>1097.08</b>                                       |
| 6              | Other Income   | 0.00                         | -  | (10.00)   | 0.00                         | 0.00                         | 0.00   |
| 7              | <b>Profit (+)/Loss (-) before Interest and Exceptional items (5)+(6)</b>                               | <b>284.86</b>                | <b>280.03</b>                            | <b>292.69</b>   | <b>564.89</b>                | <b>519.02</b>                | <b>1097.08</b>                                       |
| 8              | Interest   | 239.06                       | 219.13                                   | 227.30  | 458.20                       | 438.91                       | 964.77   |
| 9              | <b>Profit (+)/Loss (-) after Interest but before Exceptional items (7)-(8)</b>                         | <b>45.80</b>                 | <b>60.90</b>                             | <b>65.39</b>  | <b>106.69</b>                | <b>80.11</b>                 | <b>132.32</b>  |
| 10             | Exceptional Items  |                              | -  |   |                              |                              | -  |
| 11             | <b>Profit (+)/Loss (-) from Ordinary Activities before tax (9)-(10)</b>                                | <b>45.80</b>                 | <b>60.90</b>                             | <b>65.39</b>  | <b>106.69</b>                | <b>80.11</b>                 | <b>132.32</b>  |
| 12             | Tax Expense  | 14.86                        | 19.76                                    | 5.64  | 34.62                        | 10.41                        | 26.47  |
| 13             | <b>Net Profit (+)/Loss (-) from Ordinary Activities after tax (11)-(12)</b>                            | <b>30.94</b>                 | <b>41.14</b>                             | <b>59.75</b>  | <b>72.08</b>                 | <b>69.69</b>                 | <b>105.84</b>  |
| 14             | Extraordinary Items (net of tax expense)   | 0.00                         | -  | -   | 0.00                         | 0.00                         | -  |
| 15             | <b>Net Profit (+)/Loss (-) for the period (13)-(14)</b>  | <b>30.94</b>                 | <b>41.14</b>                             | <b>59.75</b>  | <b>72.08</b>                 | <b>69.69</b>                 | <b>105.84</b>  |
| 16             | Paid up equity share capital (Face value Rs.10/- per Share)  | 1712.95                      | 1712.95                                  | 1712.95   | 1712.95                      | 1712.95                      | 1712.95  |
| 17             | Reserves excluding revaluation reserves as per balance sheet of previous accounting year               |                              |  |   |                              |                              | 1,751.85   |
| 18             | Earnings Per Share (EPS)   |                              |  |   |                              |                              |  |
|                | a) Basic EPS (Before Extraordinary items)  | 0.18                         | 0.24                                     | 1.93  | 0.42                         | 0.41                         | 0.62   |
|                | b) Diluted EPS (Before Extraordinary items)  | 0.18                         | 0.24                                     | 1.93  | 0.42                         | 0.41                         | 0.62   |
|                | a) Basic EPS (After Extraordinary items)   | 0.18                         | 0.24                                     | 1.93  | 0.42                         | 0.41                         | 0.62   |
|                | b) Diluted EPS (After Extraordinary items)   | 0.18                         | 0.24                                     | 1.93  | 0.42                         | 0.41                         | 0.62   |

For Ambica Agarbathies Aroma & Industries Ltd.

Managing Director





# AMBICA AGARBATHIES AROMA & INDUSTRIES LTD

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

## Share Holding of for the Quarter Ended 30.09.2014

|          | Particulars   | 3 months ended<br>30.09.2014 | Previous 3<br>months ended<br>31.12.2014 | Corresponding 3<br>months in the<br>previous year<br>30.09.2013 | Twelve Months<br>ended 31.03.2014 | Corresponding<br>Twelve Months in<br>the previous year<br>31.03.2013 | Audited Accounts for<br>the Year ended<br>31.03.2014 |
|----------|---|------------------------------|--|---|-----------------------------------|--|--|
|          |   | Unaudited                    | Unaudited                                | Unaudited   | Unaudited                         | Unaudited  | Audited  |
| <b>A</b> | <b>PARTICULARS OF SHAREHOLDING</b>  |                              |  |   |                                   |  |  |
| <b>1</b> | <b>Public Share Holding</b>   |                              |  |   |                                   |  |  |
|          | - Number of Shares  | 8,929,621                    | 8,929,621                                | 8,929,621   | 8,929,621                         | 8,929,621  | 8,929,621  |
|          | - Percentage of Shareholding  | 51.98                        | 51.98                                    | 51.98   | 51.98                             | 51.98  | 51.98  |
| <b>2</b> | <b>Promoter and Promoter Group Shareholding</b>   |                              |  |   |                                   |  |  |
|          | a) Pledged / Encumbered   |                              |  |   |                                   |  |  |
|          | - Number of Shares  | NIL                          | NIL                                      | NIL   | NIL                               | NIL  | NIL  |
|          | - Percentage of Shareholding (as a % of the total<br>shareholding of promoter and promoter group) | NIL                          | NIL                                      | NIL   | NIL                               | NIL  | NIL  |
|          | - Percentage of Shares (as a % of total share capital of<br>the Company)                          | NIL                          | NIL                                      | NIL   | NIL                               | NIL  | NIL  |
|          | b) Non - Pledged / Encumbered   |                              |  |   |                                   |  |  |
|          | - Number of Shares  | 8,247,779                    | 8,247,779                                | 8,247,779   | 8,247,779                         | 8,247,779  | 8,247,779  |
|          | - Percentage of Shares (as a % of total shareholding of<br>promoter and promoters group)          | 100.00                       | 100.00                                   | 100.00  | 100.00                            | 100.00   | 100.00   |
|          | - Percentage of Shares (as a % of total share capital of<br>the Company)                          | 48.02                        | 48.02                                    | 48.02   | 48.02                             | 48.02  | 48.02  |

|          | PARTICULARS                                  | 3 MONTHS ENDED 30.09.2014 |
|----------|--|---------------------------|
| <b>B</b> | <b>INVESTOR COMPLAINTS</b>                   |                           |
| 1        | PENDING AT THE BEGINNING OF THE QUARTER      | NIL                       |
| 2        | RECEIVED DURING THE YEAR                     | 2                         |
| 3        | DISPOSED OF DURING THE QUARTER               | 2                         |
| 4        | REMAINING UNRESOLVED AT THE END OF THE QUART | NIL                       |

### NOTES:

- The above results were reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their meeting held XX.XX.XXXX
- Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.
- There were no unresolved investor complaints at the beginning of the quarter. The company has resolved all investor complaint during the quarter ended 30th September, 2014
- Segment Report prepared as per AS 17 is enclosed
- The Auditor's Qualification with regard to the unclaimed dividend to investors to Investor education fund is delayed due to the reconciliation of unclaimed dividend account, impact in the profitability of the Company

Place: HYDERABAD  
Date: 05.02.2015

For Ambica Agarbathies Aroma & Industries Ltd.  
FOR AMBICA AGARBATHIES AROMA & INDUSTRIES LIMITED

AMBICA KRISHNA  
CHAIRMAN & MANAGING DIRECTOR

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TIN NO. 37520211540 CST.NO. 37520211540C





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

## Statement of Assets and Liabilities as on 30.09.2014

| S.No.    | Particulars                                | (Rs. in Lakhs)      |                     |
|----------|--|---------------------|---------------------|
|          |  | As at<br>30.09.2014 | As at<br>30.09.2013 |
| <b>A</b> | <b>EQUITY AND LIABILITIES</b>              |                     |                     |
| 1        | Shareholders' funds                        |                     |                     |
|          | (a) Share capital                          |                     |                     |
|          | (b) Reserves and surplus                   | 1,712.95            | 1,712.95            |
|          | (c) Money received against share warrants  | 1,808.43            | 1,698.62            |
|          | <b>Sub-total - Shareholders' funds</b>     | <b>3,521.38</b>     | <b>3,411.57</b>     |
| 2        | Share application money pending allotment  | 2.00                | 2.00                |
| 3        | Minority interest                          | -                   | -                   |
| 4        | Non-current liabilities                    |                     |                     |
|          | (a) Long-term borrowings                   |                     |                     |
|          | (b) Deferred tax liabilities (net)         | 3,320.43            | 4,049.51            |
|          | (c) Other long-term liabilities            | 464.69              | 451.23              |
|          | (d) Long-term provisions                   | 963.34              | 493.03              |
|          | <b>Sub-total - Non-current liabilities</b> | <b>4,752.62</b>     | <b>5,540.86</b>     |
| 5        | Current liabilities                        |                     |                     |
|          | (a) Short-term borrowings                  |                     |                     |
|          | (b) Trade payables                         | 2,656.74            | 2,377.62            |
|          | (c) Other current liabilities              | 65.70               | (187.09)            |
|          | (d) Short-term provisions                  | 196.32              | 160.91              |
|          | <b>Sub-total - Current liabilities</b>     | <b>3,120.69</b>     | <b>2,426.30</b>     |
|          | <b>TOTAL - EQUITY AND LIABILITIES</b>      | <b>11,396.68</b>    | <b>11,380.73</b>    |
| <b>B</b> | <b>ASSETS</b>                              |                     |                     |
| 1        | Non-current assets                         |                     |                     |
|          | (a) Fixed assets                           |                     |                     |
|          | (b) Goodwill on consolidation              | 5,235.43            | 5,543.84            |
|          | (c) Non-current investments                | -                   | -                   |
|          | (d) Deferred tax assets (net)              | -                   | -                   |
|          | (e) Long-term loans and advances           | -                   | -                   |
|          | (f) Other non-current assets               | 1,741.89            | 2,389.98            |
|          | <b>Sub-total - Non-current assets</b>      | <b>6,977.31</b>     | <b>7,933.82</b>     |
| 2        | Current assets                             |                     |                     |
|          | (a) Current investments                    |                     |                     |
|          | (b) Inventories                            | -                   | -                   |
|          | (c) Trade receivables                      | 1,324.91            | 1,475.55            |
|          | (d) Cash and cash equivalents              | 886.21              | 747.91              |
|          | (e) Short-term loans and advances          | 72.63               | 116.71              |
|          | (f) Other current assets                   | 1,687.02            | 578.28              |
|          | <b>Sub-total - Current assets</b>          | <b>4,419.37</b>     | <b>3,446.90</b>     |
|          | <b>TOTAL - ASSETS</b>                      | <b>11,396.68</b>    | <b>11,380.73</b>    |

Place: HYDERABAD  
Date: 05.02.2015

For Ambica Agarbathies & Aroma Industries Ltd.  
AMBICA KRISHNA  
CHAIRMAN & MANAGING DIRECTOR

Managing Director

e mail : ambica.a@rediffmail.com

www.ambicaincense.com

TIN NO. 37520211540 CST.NO. 37520211540C





**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.,)  
Regd. Office: Shankar Towers, Powerpet, Eluru- 534 002

**Reporting of Segment wise Revenue, Results and Capital Employed**

| Income Statement, Results and Capital Employed |  |                              |  |   |                                 |                                 |                                      |
|--|--|------------------------------|--|---|---------------------------------|---------------------------------|--------------------------------------|
| Sl. No.  | Particulars  | (Rs in Lakhs)                |  |   |                                 |                                 |                                      |
|  |  | 3 Months ended<br>30.09.2014 | Corresponding 3 months ended<br>30.09.2013<br>in the<br>previous<br>year | Preceding 3<br>months ended<br>30.06.2014 | 6 Months<br>ended<br>30.09.2014 | 6 Months<br>ended<br>30.09.2013 | Twelve<br>Months ended<br>31.03.2014 |
|  |  | (Unaudited)                  | (Unaudited)  | (Unaudited)                               | (Unaudited)                     | (Unaudited)                     | (Audited)                            |
| 1  | <b>Segment Revenue</b><br>( net sale/ income from each segment )                               |                              |  |   |                                 |                                 |                                      |
|  | A) Agarbathies Division  | 2,366.81                     | 2,215.00   | 2,084.94                                  | 4,451.75                        | 4,134.71                        | 8,973.17                             |
|  | B) Hotel Division  | 575.28                       | 556.37   | 607.39                                    | 1,182.67                        | 1,135.74                        | 2,241.43                             |
|  | C) Windmill Division   | 20.06                        | 19.54  | 10.71                                     | 30.78                           | 29.54                           | 53.99                                |
|  | Increase / (Decrease) in Stock   | -                            | (1.26)   | -   | -                               | (11.72)                         | 0.30                                 |
|  | <b>Total ;</b>   | <b>2,962.16</b>              | <b>2,789.66</b>  | <b>2,703.04</b>                           | <b>5,665.20</b>                 | <b>5,288.27</b>                 | <b>11,268.90</b>                     |
|  | LESS : Inter Segment Revenue   | -                            | -  | -   | -                               | -                               | -                                    |
|  | <b>Net Sales / Income from Operations</b>  | <b>2,962.16</b>              | <b>2,789.66</b>  | <b>2,703.04</b>                           | <b>5,665.20</b>                 | <b>5,288.27</b>                 | <b>11,268.90</b>                     |
| 2  | <b>Segment Results</b><br>(Profit)(+) / (Loss)(-) before Tax<br>and interest from each segment |                              |  |   |                                 |                                 |                                      |
|  | A) Agarbathies Division  | 219.55                       | 221.11   | 215.43                                    | 434.98                          | 367.70                          | 875.71                               |
|  | B) Hotel Division  | 51.42                        | 76.00  | 59.96                                     | 111.38                          | 151.80                          | 167.38                               |
|  | C) Windmill Division   | 13.89                        | (4.42)   | 4.64                                      | 18.53                           | (0.49)                          | 53.99                                |
|  | <b>Total ;</b>   | <b>284.86</b>                | <b>292.69</b>  | <b>280.03</b>                             | <b>564.89</b>                   | <b>519.02</b>                   | <b>1,097.09</b>                      |
|  | LESS : Interest  | 239.06                       | 227.30   | 219.13                                    | 458.20                          | 438.91                          | 964.77                               |
|  | <b>Total Profit before Tax</b>   | <b>45.79</b>                 | <b>65.39</b>   | <b>60.90</b>                              | <b>106.69</b>                   | <b>80.11</b>                    | <b>132.32</b>                        |
| 3  | <b>Capital Employed</b>  |                              |  |   |                                 |                                 |                                      |
|  | A) Agarbathies Division  | 9,834.99                     | 5,784.91   | 9,758.65                                  | 9,834.99                        | 5,784.91                        | 9,711.36                             |
|  | B) Hotel Division  | 1,728.73                     | 2,253.27   | 1,755.19                                  | 1,728.73                        | 2,253.27                        | 1,764.48                             |
|  | C) Windmill Division   | 276.98                       | 258.74   | 261.65                                    | 276.98                          | 258.74                          | 258.51                               |
|  | D) Construction Division   | 1,089.42                     | 1,089.42   | 1,089.42                                  | 1,089.42                        | 1,089.42                        | 383.90                               |
|  | <b>Total :</b>   | <b>12,930.12</b>             | <b>9,386.34</b>  | <b>12,864.91</b>                          | <b>12,930.12</b>                | <b>9,386.34</b>                 | <b>12,118.26</b>                     |

For and on behalf of the Board  
For Ambica Agarbathies Aroma & Industries Limited

(Ambica Krishna)  
Chairman & Managing Director

Place : Hyderabad  
Date 05.02.2015

e mail : ambica.a@rediffmail.com

www.ambicaincense.com

TIN NO. 37520211540 CST.NO. 37520211540C



**T.S.AJAI**

Chartered Accountants

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**Limited Review Report**

**Review Report to  
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 for the period ended **30<sup>th</sup> September 2014**, except for the disclosures regarding 'Public shareholding' and 'Promoter Group Shareholding' which have been traced by disclosure made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 an analytical procedure applied to financial data and thus provides less assurance than an audit. *We have not carried out verification of the secretarial records and compliance requirements under the Companies Act 2013, as a part of this limited review.* We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Hyderabad  
Date : 05.02.2015

  
(T.S. AJAI)  
Chartered Accountant  
Membership No. 25524

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**Our principle : Efficiency and Integrity**

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