



# AMBICA AGARBATHIES AROMA & INDUSTRIES LTD

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

PHONES : 230629, 230216, FAX : 08812 - 233876

Ambica Agarbathies Aroma & Industries Limited (Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,) Un-Audited Financial results for the quarter 30th June, 2020					
S.No.	Particulars	Rs. in Lakhs			
		Quarter Ended		Year Ended	
		30.06.2020	31.03.2020	30.06.2019	31.03.2020
		Un-Audited	Audited	Un-Audited	Audited
1	Income from operation	3588.33	6797.42	3093.91	16750.34
2	Other Income	76.49	-176.36	165.61	96.04
3	<b>Total Income(1)+(2)</b>	<b>3664.82</b>	<b>6621.05</b>	<b>3259.52</b>	<b>16846.38</b>
4	Expenses				
	a) Cost of Material Consumed	230.37	1427.49	242.87	2031.43
	b) Purchase of Stock-in-trade	2854.94	5328.10	2148.14	12256.81
	c) Changes in inventories of finished goods, work in progress and stock in trade	0.00	-1013.75	0.00	-1023.76
	d) Employee benefits expense	100.01	179.14	127.71	599.56
	e) Finance cost	181.70	234.29	171.76	763.26
	f) Depreciation and Amortisation expense	160.83	13.81	96.20	302.42
	g) Admin and Other Manufacturing Expenses	131.86	317.94	322.84	1551.94
	<b>Total Expenses</b>	<b>3659.71</b>	<b>6487.02</b>	<b>3109.52</b>	<b>16481.66</b>
5	<b>Profit before tax (3-4)</b>	<b>5.11</b>	<b>134.02</b>	<b>150.00</b>	<b>364.71</b>
6	Tax Expense				
	Current Tax Net	0.00	-46.14	30.88	0.00
	Mat Credit Entitlement	0.00	46.14	-30.88	0.00
	Deferred Tax	9.70	-144.45	-167.08	-61.69
7	<b>Profit/(Loss) for the period (5-6)</b>	<b>-4.59</b>	<b>278.47</b>	<b>317.09</b>	<b>426.40</b>
8	Other Comprehensive Income	0.00	0.00	0.00	0.00
9	<b>Total Comprehensive Income (7+8)</b>	<b>-4.59</b>	<b>278.47</b>	<b>317.09</b>	<b>426.40</b>
10	<b>Paid up equity share capital (Face value Rs.10/- per Share)</b>	<b>1717.74</b>	<b>1717.74</b>	<b>1717.74</b>	<b>1717.74</b>
11	<b>Other Equity</b>				<b>8000.75</b>
12	Earnings Per Share (EPS)				
	a) Basic EPS	-0.03	1.62	1.85	2.48
	b) Diluted EPS	-0.03	1.62	1.85	2.48

## 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 Unaudited 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 Unaudited financial results are recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 14th September, 2020
- The hotel division of the company has been severely impacted during the current quarter on account of COVID-19 and also due to the lockdown imposed by the government. There could be an additional exposure on account of further extension of lockdown, and phased opening of hotels in cities where we operate. Accordingly, the unaudited financial results of the company have been prepared on a going concern basis

Place : ELURU  
Date : 14.09.2020

For Ambica Agarbathies Aroma & Industries Limited

Ambica Krishna  
Chairman & Managing Director





# AMBICA AGARBATHIES AROMA & INDUSTRIES LTD

POWERPET, ELURU - 534 002 W.G.DT. (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 30.06.2020	Qtr. Ended 31.03.2020	Qtr. Ended 30.06.2019	Year Ended 31.03.2020
Sl. No.		Un-Audited	Audited	Un-Audited	Audited
1	<b>Segment Revenue</b>				
	A) Agarbathies Division	3,657.22	6,172.17	2,841.53	15,010.12
	B) Hotel Division	7.32	447.31	404.00	1,791.80
	C) Windmill Division	0.28	1.56	13.98	44.45
	Increase/(Decrease) in stock		-		
	<b>Total :</b>	<b>3,664.82</b>	<b>6,621.05</b>	<b>3,259.52</b>	<b>16,846.38</b>
	<b>Net Sales / Income from Operations</b>	<b>3,664.82</b>	<b>6,621.05</b>	<b>3,259.52</b>	<b>16,846.38</b>
2	<b>Segment Results</b> (Profit)(+) / (Loss)(-) before Tax from each segment				
	A) Agarbathies Division	147.33	69.37	163.58	328.75
	B) Hotel Division	-142.49	63.10	-27.56	-8.48
	C) Windmill Division	0.28	1.56	13.98	44.45
	<b>Total :</b>	<b>5.11</b>	<b>134.02</b>	<b>150.00</b>	<b>364.71</b>
	<b>Profit after Tax</b>	<b>-4.59</b>	<b>278.47</b>	<b>317.09</b>	<b>426.40</b>
3	<b>Segment Assets</b>				
	A) Agarbathies Division	10,231.40	8,301.91	7,461.31	8,301.91
	B) Hotel Division	11,944.46	12,000.06	12,120.07	12,000.06
	C) Windmill Division	-	-	-	-
	D) Construction Division	131.00	131.00	131.00	131.00
	<b>Total :</b>	<b>22,306.85</b>	<b>20,432.97</b>	<b>19,712.38</b>	<b>20,432.97</b>
4	<b>Segment Liabilities</b>				
	A) Agarbathies Division	9,971.35	8,039.30	7,757.06	8,039.30
	B) Hotel Division	2,599.55	2,653.12	2,992.43	2,653.12
	C) Windmill Division	-	-	-	-
	D) Construction Division	22.05	22.05	22.05	22.05
	<b>Total :</b>	<b>12,592.95</b>	<b>10,714.47</b>	<b>10,771.54</b>	<b>10,714.47</b>

For Ambica Agarbathies Aroma & Industries Ltd

Place : ELURU  
DATE: 14.09.2020

CHAIRMAN & MANAGING DIRECTOR





**RAMASAMY KOTESWARA RAO AND CO LLP**  
**CHARTERED ACCOUNTANTS**

**Limited review report on the Statement of unaudited financial results of Ambica Agarbathies Aroma & Industries Limited for the quarter ended 30<sup>th</sup> June 2020**

To

Board of Directors of Ambica Agarbathies Aroma & Industries Limited

We have reviewed the accompanying Statement of unaudited financial results of Ambica Agarbathies Aroma & Industries Limited for the quarter ended 30<sup>th</sup> June 2020 ("the Statement").

This Statement, which is the responsibility of the Company's management and approved by the 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Attention is drawn to the fact that the figures for the 3 months ended 31<sup>st</sup> March 2020 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.


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 applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Emphasis of matter**

We draw attention to Note 6 to the unaudited financial results, which describes the possible effect of uncertainties relating to COVID-19 pandemic on the Company's financial performance as assessed by the management.

Our conclusion is not modified in respect of the above matter.

For Ramasamy Koteswara Rao and Co LLP  
Chartered Accountants  
(Firm's Registration No.010396S/S200084)

  
C V Koteswara Rao  
Partner  
(Membership No. 028353)  
UDIN: 20028353AAAAFR8676



Place: Hyderabad

Date: 14-09-2020

SRI RAMCHANDRA ARCADE, D.No.8-2-293/82/JIII/573/M/ 1st Floor,  
Road No.82, Jubilee Hills, Hyderabad - 500096. Ph: 23394982/85,  
E-mail: rkandco@gmail.com, Website : www.rkandco.in