



**AMBICA AGARBATHIES
AROMA & INDUSTRIES LTD**

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

Date 11th May, 2018

To,
Department of Corporate Services
BSE LIMITED,
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI - 400 001

Dear Sir,

Sub:-Outcome of the Board Meeting
Ref: Script Code 532335

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

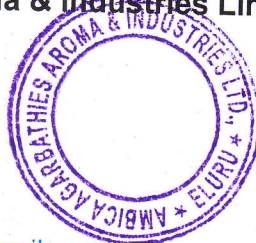
1. Un-audited Financial results for the second quarter ended 30th September, 2017 and 3rd Quarter ended 31st December, 2017 **Annexure-1**
2. Asset and liability statement for the second Quarter ended 30th September, 2018 as **Annexure -2**
3. Limited Review Report for the Quarter ended 30th September, 2017 and 31st December, 2017- **Annexure-2**
4. Approved the Directors Reports
5. 22nd Annual General Meeting of the Company is schedule to be held on Thursday, 27th June, 2018
6. Accepted the resignation of Sri Ambica Siva Kumar Alapati from the post of director

This is for your information and necessary records.

Thanking you,

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

Ambica Ramachandra Rao
Whole Time Director



e mail : ambica.a@rediffmail.com

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Ambica Agarbathies Aroma & Industries Limited
(Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,)
Reporting of Segment wise Revenue, Results and Capital Employed

Particulars	Qtr. Ended Unaudited 30.09.2017	Qtr. Ended Unaudited 30.06.2017	Qtr. Ended Unaudited 30.09.2016	Half year ended Unaudited 30.09.2017	Half year ended Unaudited 30.09.2016	Year Ended Audited 31-Mar-17
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Segment Revenue (net sale/ income from each segment)					996.62 2,792.55 -	
A) Agarbathies Division	2,458.36	2,182.50	2,357.38	4,640.86	123.13	10,403.68
B) Hotel Division	399.56	335.05	374.51	734.61	189.27	1,703.49
C) Windmill Division	19.15	6.74	19.80	25.89	755.67	41.19
Increase / (Decrease) in Stock	-	-	205.18	-	300.11	498.46
Total :	2,877.07	2,524.29	2,956.87	5,401.36	1,368.18	12,646.82
LESS : Inter Segment Revenue		-	-	-	444.54	
Net Sales / Income from Operation	2,877.07	2,524.29	2,956.87	5,401.36	1,368.18	12,646.82
Segment Results (Profit)(+) / (Loss)(-) before Tax from each segment					32.86	
A) Agarbathies Division	(14.27)	11.36	(85.93)	(2.91)	(102.32)	(44.24)
B) Hotel Division	37.28	39.32	79.41	76.60	133.54	229.52
C) Windmill Division	19.15	6.74	19.80	25.89	27.08	41.19
Total :	42.16	57.41	13.28	99.57	58.30	226.46
Total Profit before Tax	42.16	57.41	13.28	99.57	58.30	226.46
Capital Employed						
A) Agarbathies Division	5,992.75	5,718.66	5,883.06	5,992.75	5,883.06	5,697.59
B) Hotel Division	(238.13)	(263.05)	(432.36)	(238.13)	(432.36)	(302.37)
C) Windmill Division	-	-	238.00	-	238.00	
D) Construction Division	131.64	131.64	423.61	131.64	423.61	131.64
Total :	5,886.26	5,587.25	6,112.31	5,886.26	6,112.31	5,526.86

By and on behalf of the Board

Place: Eluru
Date: 11-05-2018

A RAMACHANDRA RAO
DIRECTOR

Ambica Agarbathies Aroma & Industries Limited
(Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,)
Statement of Assets and Liabilities as on 30-09-2017

Particulars		Standalone	
		As at Half Year end 30-09-2017	As at Year end 31-03-2017
S.No.	Particulars	Unaudited	Unaudited
1	ASSETS		
	Non-current assets		
a	Property, Plant and Equipment	4,379.23	4,524.54
b	Capital work in progress	-	-
c	Other Intangible Assets	-	-
d	Financial Assets		
	(i) Non Current Investments	1,500.00	1,500.00
	(ii) Loans	1,513.71	1,507.63
e	Other assets	-	-
	Total Non current assets	7,392.94	7,532.17
	Current assets		
a	Inventories	1,984.10	1,917.78
b	Financial assets		
	(i) Trade Receivables	995.77	875.92
	(ii) Cash and cash equivalents	54.40	106.28
	(iii) Loans and Advances	297.22	59.16
c	Other assets	668.42	852.84
	Total current assets	3,999.91	3,811.98
	Total assets	11,392.85	11,344.15
2	EQUITY AND LIABILITIES		
	Equity		
a	Equity Share Capital	1,712.95	1,712.95
b	Other equity	2,075.03	2,053.66
	Total Equity	3,787.98	3,766.61
	LIABILITIES		
	Non-Current Liabilities		
a	Financial Liabilities		
	(i) Borrowings - Secured and Unsecured	1,616.72	954.06
b	Deferred tax Liabilities (Net)	482.25	482.25
c	Provisions	-	-
d	Other Liabilities	-	321.04
	Total Non-Current Liabilities	2,098.97	1,757.35
	Current Liabilities		
a	Financial Liabilities		
	(i) Borrowings	4,684.28	4,708.67
	(ii) Trade Payables	498.37	753.07
b	Provisions	238.21	126.44
c	Other liabilities	85.03	232.01
	Total Current Liabilities	5,505.90	5,820.19
	Total Equity and Liabilities	11,392.85	11,344.15

By and on behalf of the Board

A RAMACHANDRA RAO
DIRECTOR

Place : ELURU
Date : 11-05-2018

Ambica Agarbathies Aroma & Industries Limited
(Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,)
Reporting of Segment Assets and Segment Liabilities

Particulars	Rs. In Lakhs
Segment Assets	
Agarbathi Division	6,524.82
Hotel Division	2,773.60
Windmill Division	
Construction Division	1,295.47
Other Un-allocable Assets	
Total Segment Assets	<u><u>10,593.89</u></u>
Segment Liabilities	
Agarbathi Division	6,524.82
Hotel Division	2,773.60
Windmill Division	
Construction Division	1,295.47
Other Un-allocable Liabilities	
Total Segment Liabilities	<u><u>10,593.89</u></u>

By and on behalf of the Board

Place: Eluru
Date: 11.05.2018

A RAMACHANDRA RAO
DIRECTOR



LIMITED REVIEW REPORT
For the Quarter and Half year ended 30th September, 2017

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

We have reviewed the accompanying statement of unaudited Standalone financial results of **AMBICA AGARBATHIES AROMA & INDUSTRIES LIMITED** ('the company') for the quarter and half year ended 30th September, 2017 ('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 thereunder 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 year ended 31st March 2017 and period ended 30th September, 2017 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



Revathi

Place: Hyderabad
Date: 11-05-2018

Revathi Pitlool
Partner
M.No.214890