



**AMBICA AGARBATHIES
AROMA & INDUSTRIES LTD**
POWERPET, ELURU - 534 002 ELURU DT. (A.P.)
PHONES : 230629

Date: 28th May, 2025

To Corporate Relationship Department BSE LIMITED P J Towers, Dalal Street Mumbai-400051 SCRIP CODE: 532335	To Manager National Stock Exchange of India Limited Exchange Plaza", Bandra (E) Mumbai- 400001 SCRIP CODE: AMBICAAGAR
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Dear Sir,

Sub: - Outcome of the Board Meeting

In just concluded Board Meeting the Board has considered and approved the following

1. Audited Financial results for the fourth quarter and year ended 31st March, 2025.
2. Audited Asset & Liabilities Statements for the year ended 31st March, 2025.
3. Cash Flow Statement for the year ended 31st March, 2025.
4. Audited Segment Report for the year ended 31st March, 2025.
5. Audit Review Report for the Fourth Quarter and year ended 31st March, 2025.
6. Declaration for Unmodified Opinion for the financial year ended 31st March 2025.

The Board meeting commenced at 8:00 p.m. and concluded 8:45 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

e mail : ambica.a@rediffmail.com

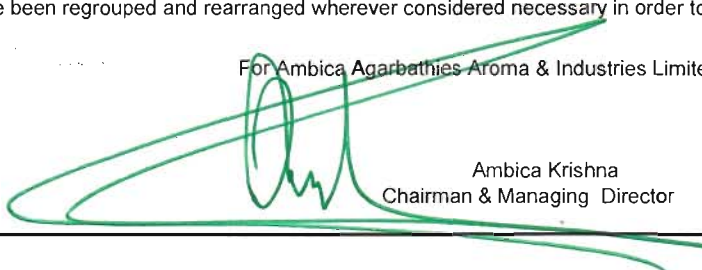
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CIN:L24248AP1995PLC020077



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Ambica Agarbathies Aroma & Industries Limited (Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,) Audited Financial results for the Quarter ended 31st March, 2025						
S.No.	Particulars	Rs. In Lakhs				
		Quarter ended			Year ended	Year ended
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Un-Audited	Audited	Audited	Audited
1	Income from operation	3105.03	3604.53	2335.28	12361.59	9784.65
2	Other Income	132.76	151.09	481.84	530.59	534.98
3	Total Income(1)+(2)	3237.79	3755.62	2817.12	12892.18	10319.63
4	Expenses					
	a) Cost of Material Consumed	618.53	891.41	588.70	2543.65	1765.66
	b) Purchase of Stock-in-trade	1292.32	2185.94	1134.87	5843.14	5409.60
	c) Changes in inventories of finished goods, work in progress and stock in trade	254.92	0.00	-164.09	64.00	-164.09
	d) Employee benefits expense	287.68	172.38	136.70	754.76	430.43
	e) Finance cost	244.38	293.10	349.06	1086.47	971.75
	f) Depreciation and Amortisation expense	72.76	42.24	30.84	199.49	168.97
	g) Admin and Other Manufacturing Expenses	523.89	119.86	578.99	2131.44	1963.16
	Total Expenses	3294.48	3704.94	2655.07	12622.96	10545.48
5	Profit before tax (3-4)	-56.69	50.68	162.05	269.22	-225.85
6	Tax Expense					
	Current Tax Net	-34.45	12.99	0.00	49.07	0.00
	Mat Credit Entitlement	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	171.29	0.00	140.37	171.29	140.37
7	Profit/(Loss) for the period (5-6)	-193.53	37.69	21.68	48.86	-366.22
8	Other Comprehensive Income	751.07	0.00	0.00	751.07	0.00
9	Total Comprehensive Income (7+8)	557.54	37.69	21.68	799.93	-366.22
10	Paid up equity share capital (Face value Rs.10/- per Share)	1717.74	1717.74	1717.74	1717.74	1717.74
11	Other Equity				9210.23	8410.31
12	Earnings Per Share (EPS)					
	a) Basic EPS	3.25	0.22	0.13	4.66	-2.13
	b) Diluted EPS	3.25	0.22	0.13	4.66	-2.13
Notes:						
1. Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.						
2. Segment report prepared as per Ind AS 108.						
3. The statutory auditors have expressed an unqualified audit opinion.						
4. The above audited financial results are recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 28th May, 2025.						
5. Figures for the quarter ended 31st March, 2025 are the balancing figures between the audited figures published nine months ended to date figures upto the third quarter of the relevant period and figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.						
For Ambica Agarbathies Aroma & Industries Limited						
						
Ambica Krishna Chairman & Managing Director						
Place : ELURU Date 28.05.2025						



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Ambica Agarbathies Aroma & Industries Limited (Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,) Statement of Assets and Liabilities as on 31.03.2025			
Particulars		As at 31.03.2025 Rs. In lakhs	As at 31.03.2024 Rs. In lakhs
S.No.	Particulars	Audited	Audited
1	ASSETS		
	Non-current assets		
a	Property, Plant and Equipment	12,280.77	11,861.03
	Right of use of Asset	690.70	
b	Capital work in progress	-	439.10
c	Investment Property		
d	Other Intangible Assets	0.51	0.66
e	Financial Assets		
	(i) Investments	958.49	889.55
	(ii) Other Financial Assets	19.98	20.03
f	Other Non current assets	404.16	471.52
g	Deferred tax Assets (Net)		
	Total Non current assets	14,354.62	13681.90
	Current assets		
a	Inventories	513.67	555.79
b	Financial assets		
	(i) Investments	-	-
	(ii) Trade Receivables	1,415.54	941.18
	(iii) Cash and cash equivalents	155.02	142.77
	(iv) Other Financials Assets	5,562.25	5,571.85
c	Other current assets	352.30	232.58
	Total current assets	7,998.77	7444.17
	Total assets	22,353.39	21,126.07
2	EQUITY AND LIABILITIES		
	Equity		
a	Equity Share Capital	1,717.74	1,717.74
b	Other equity	9,210.23	8,410.31
c	Share Application Money		
	Total Equity	10,927.97	10128.05
	LIABILITIES		
	Non-Current Liabilities		
a	Financial Liabilities		
	(i) Borrowings	5,977.28	6,732.12
	Lease Liability	718.36	-
	(i) Other Financials Liabilities	25.00	25.00
b	Deferred tax Liabilities (Net)	1,629.76	2,209.53
c	Provisions	105.27	-
d	Other Non Current Liabilities	-	-
	Total Non-Current Liabilities	8,455.67	8966.66
	Current Liabilities		
a	Financial Liabilities		
	(i) Borrowings	1,526.20	-
	(ii) Trade Payables	337.08	1,317.53
	(iii) Other financial liabilities	339.08	133.81
b	Provisions	49.07	-
c	Other current liabilities	718.32	580.02
	Total Current Liabilities	2,969.75	2031.37
	Total Equity and Liabilities	22,353.39	21,126.07

For Ambica Agarbathies Aroma & Industries Limited

Place : ELURU
Date : 28.05.2025

Ambica Krishna
Chairman & Managing Director

e mail : ambica.a@rediffmail.com

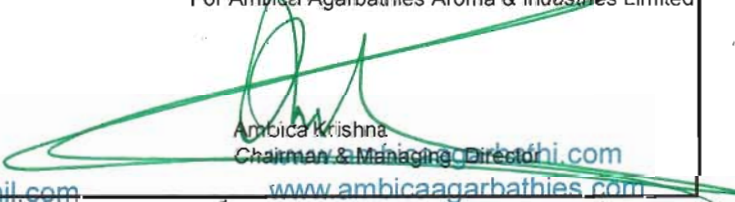
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AMBICA AGARBATHIES AROMA & INDUSTRIES LTD. CIN: L24248AP1995PLC020077 Audited Cash flow statement for the year ended 31st March, 2025		
Particulars	As at 31st March, 2025 Audited	As at 31st March 2024 Audited
A. Cash Flows From Operating Activities:		
Net profit before taxation	269.22	(225.85)
Adjusted for :		
Interest Paid	1,086.47	971.75
Discounting Interest on Pref. Shares	68.94	67.78
Interest Income	(404.88)	(468.24)
Profit on sale of assets	(8.47)	-
Loss on Sale of Assets	-	(7.91)
Depreciation	199.49	168.97
Operating profits before working capital changes	1,210.76	506.50
Changes in current assets and liabilities		
Inventories	42.12	(301.44)
Trade Receivables	(474.36)	975.87
Other Current assets	(110.12)	(1,245.57)
Trade Payables	(980.45)	912.91
Other Financial Liabilities and other current liabilities	453.85	(396.07)
Cash generated from operations	141.80	452.20
Income tax paid	-	-
Cash used(-)/(+)generated from operating activities (a)	141.80	452.20
B. Cash Flows From Investing Activities:		
Purchase of fixed assets and change in capital wip	(879.16)	(316.21)
Proceeds from disposal of Fixed Assets	11.94	23.52
Interest Income	404.88	468.24
Cash used(-)/(+)generated in investing activities (b)	(462.34)	175.55
C. Cash Flows From Financing Activities:		
Changes in Share Capital-Share Application Money	-	-
Changes in Investments	-	-
Changes in Borrowings	771.37	442.44
Change in Lease liability	718.36	-
Changes in Other Non Current Assets	(1.54)	-
Interest paid	(1,155.41)	(1,039.53)
Cash used(-)/(+)generated in financing activities (c)	332.78	(597.09)
Net increase(+)/decrease (-) in cash and cash equivalents (a+b+c)	12.25	30.66
Cash and cash equivalents at the beginning of the year	142.77	112.11
Cash and cash equivalents at the end of the year	155.02	142.77
Reconciliation of cash and cash equivalents		
Balances with banks and cash in Hand	155.02	142.77
Cash and Cash Equivalent as per Cash Flow Statement	155.02	142.77
For Ambica Agarbathies Aroma & Industries Limited		
Place :ELURU Date :28.05.2025	 Ambica Krishna Chairman & Managing Director	
e mail : ambica.a@rediffmail.com	www.ambicaagarbathies.com	



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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	
		Quarter ended			Year ended	Year ended
Sl. No.		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Un-Audited	Audited	Audited	Audited
1	Segment Revenue					
	A) Agarbathies Division	2,356.88	2,918.22	2,323.27	9,658.97	9,005.14
	B) Hotel Division	880.91	837.40	493.85	3,233.21	1,314.49
	Increase/(Decrease) in stock	-	-	-	-	-
	Total :	3,237.79	3,755.62	2,817.12	12,892.18	10,319.63
		-	-	-	-	-
	Net Sales / Income from Operations	3,237.79	3,755.62	2,817.12	12,892.18	10,319.63
2	Segment Results					
	(Profit)(+) / (Loss)(-) before Tax from each segment					
	A) Agarbathies Division	-164.42	16.08	578.10	271.86	977.18
	B) Hotel Division	107.73	34.60	-416.05	-2.64	-1,203.03
	Total :	-56.69	50.68	162.05	269.22	-225.85
		-	-	-	-	-
	Profit after Tax	557.54	37.69	21.68	799.93	-366.22
3	Segment Assets					
	A) Agarbathies Division	9,914.68	10,666.46	9,392.24	9,914.68	9,392.24
	B) Hotel Division	12,438.71	11,759.75	11,733.83	12,438.71	11,733.83
	Total :	22,353.39	22,426.21	21,126.07	22,353.39	21,126.07
4	Segment Liabilities					
	A) Agarbathies Division	1,633.59	1,852.97	1,726.88	1,633.59	1,726.88
	B) Hotel Division	9,791.83	10,119.29	9,271.14	9,791.83	9,271.14
	Total :	11,425.42	11,972.26	10,998.02	11,425.42	10,998.02
For Ambica Agarbathies Aroma & Industries Limited						
Place :ELURU						
DATE: 28.05.2025						
		Ambica Krishna Chairman & Managing Director				

Independent Auditor's Report on Audited Annual Financial Results pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To
**The Board of Directors of
Ambica Agarbathies Aroma & Industries Limited**

Opinion

We have audited the accompanying statement of annual financial results of **Ambica Agarbathies Aroma & Industries Limited** ("the Company") for the year ended March 31, 2025 of, ("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, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Company for the year then ended.

Basis for Opinion on the Audited Financial Results for the year ended March 31, 2025

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management Responsibilities for the Statement

This statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2025, has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net loss and other comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and

the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the ability of Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2025, as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

- Perform procedures in accordance with the Circular No. CIR/CFD/CMDJ/44/2019 dated March 29, 2019, issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended March 31, 2025, being the balancing figure between audited figures in respect of the full financial year ended March 31, 2025, and the published unaudited year-to-date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

Our report on the Statement is not modified in respect of this matter.

For **RAMASAMY KOTESWARA RAO AND CO LLP**
Chartered Accountants
Firm's Registration No.010396S/S200084

**PERI REDDY
TALLA**

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TALLA
Date: 2025.05.28 20:08:39 +05'30'

Place: Hyderabad
Date: 28th May 2025

Peri Reddy Talla
Partner
Membership No.: 236759
UDIN: 25236759BMKRFB1657



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Date: 28th May, 2025

To Corporate Relationship Department BSE LIMITED P J Towers, Dalal Street Mumbai-400051 SCRIP CODE: 532335	To Manager National Stock Exchange of India Limited Exchange Plaza", Bandra (E) Mumbai- 400001 SCRIP CODE: AMBICAAGAR
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Respected Sir,

Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for unmodified opinion-Reg.


DECLARATION FOR UNMODIFIED OPINION

I, Ambica Krishna, Chairman & Managing Director of M/s. Ambica Agarbathies Aroma & Industries Limited having its registered office at Sankar Towers, Powerpet, Eluru, West Godavari- 534002, hereby declare that, the Statutory Auditors of the Company M/s. Ramasamy Koteswara Rao & Co LLP, Chartered Accountants, (FRN: 010396S) have issued an Audit Report with unmodified opinion on Audited Financial Results for the quarter and year ended 31st March 2025.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended vide circular no. CIR/CFD/CMD/56/2016 dated 27th May 2016.

Yours Faithfully

For Ambica Agarbathies Aroma & Industries Limited


AMBICA KRISHNA
Chairman and Managing Director
DIN-00391898

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