



www.aromaenterprises.in

To,
Dy. Gen Manager (CRD),
Bombay Stock Exchange Limited
PhirozeJeejeebhoy Towers ,
Dalal Street,
Mumbai- 400001

Dear Sir/Maa'm,

Ref: BSE Scrip Code: 531560
Scrip Id: AROMAENT

Subject: Revised Submission of audited Financial Result for the quarter ended and year ended on 31st March, 2018 with Reconciliation Table for Equity and Net Profit/Loss.

With reference to the mail received on 22nd June, 2018 regarding Discrepancies in the Financial Result of the company for the quarter and year ended 31st March, 2018. We are herewith re-submitting the Audited Financial Result as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter and year ended 31st March, 2018 with Reconciliation table of Equity and Profit/Loss more particularly described in note. 03 & 04 of the Notes to Financials. We would like to draw your attention to the matter that the Earlier submission included in the notes to financials that there are no Ind AS adjustments identified which impacts the profitability and equity as a reason of which the reconciliation table was not provided.

As per the Regulation 33 of SEBI (Listing obligations & Disclosure requirements) (amendment) Regulations, 2016, hereby declare that the published Financial Results has the unmodified opinion of the Audit Report for the year ended 31st March, 2018.

Kindly receive the same and update your records.

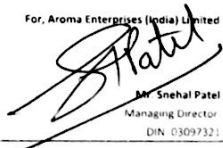
Thanking You,

Date: 17-07-2018
Place: Ahmedabad

For, Aroma Enterprises (India) Limited



Ankit Shukla
Authorized Signatory

Company Name - AROMA ENTERPRISES (INDIA) LIMITED Registered office - 88, Ajanta Commercial Center, Nr. Income tax Circle, Asharam Road, Ahmedabad - 380009 Phone : 079-27540175, Email : compliance.mgc@gmail.com, CIN: L51909GJ1994PLC021482, website: www.aromaenterprises.in					
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018					
(Rupees in Lakhs)					
Particulars	Quarter Ended			Year Ended	
	31st March 2018	31st December 2017	31st March 2017	31st March 2018	31st March 2017
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Revenue from operations	1,009.33	998.71	853.16	4,004.58	3,814.66
Other income	-	1.94	205.16	1.55	210.73
Total income	1,009.33	1,000.65	1,058.32	4,006.13	4,025.39
Expenses					
Cost of materials consumed	-	-	-	-	-
Purchases of Stock-in-Trade	413.93	541.19	1,194.05	2,607.18	4,246.49
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	78.39	(131.28)	(22.49)	(90.13)	(339.32)
Employee benefits expense	165.64	194.34	192.49	727.31	610.70
Excise Duty	-	-	-	-	-
Finance costs	1.09	61.47	3.17	83.62	26.18
Depreciation	-	-	-	-	-
Other expenses	95.25	101.25	24.52	424.83	171.31
Total expenses	761.13	773.37	1,395.13	3,766.63	4,727.38
Profit/(loss) before exceptional items and tax	248.20	227.28	(336.81)	239.50	(702.00)
Exceptional items	-	-	100.00	-	100.00
Profit/(loss) before tax	248.20	227.28	(236.81)	239.50	(602.00)
Tax expense:					
Prior Period Tax	-	-	0.56	-	0.56
Current tax	49.12	-	49.90	49.19	49.90
Deferred tax	0.07	-	-	-	-
Profit (Loss) for the period from continuing operations	199.01	227.28	(287.28)	190.31	(652.46)
Profit/(loss) from discontinued operations	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-
Profit/(loss) for the period	199.01	227.28	(287.28)	190.31	(652.46)
Other Comprehensive Income					
Items that will not be reclassified to profit or loss	-	-	-	-	-
Income tax relating to items that will not be reclassified to profit and loss account	-	-	-	-	-
Total Comprehensive Income for the period	199.01	227.28	(287.28)	190.31	(652.46)
Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	494.04	494.04	494.04	494.04	494.04
Earnings per equity share (for continuing operation):					
Basic	4.08	4.66	(5.89)	3.90	(13.37)
Diluted	4.08	4.66	(5.89)	3.90	(13.37)
Earnings per equity share (for discontinued operation):					
Basic	-	-	-	-	-
Diluted	-	-	-	-	-
Earnings per equity share (for continuing & discontinued operation):					
Basic	4.08	4.66	(5.89)	3.90	(13.37)
Diluted	4.08	4.66	(5.89)	3.90	(13.37)
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> Place Ahmedabad Date 30-5-2018 </div> <div style="text-align: right;"> For, Aroma Enterprises (India) Limited  Mr. Snehal Patel Managing Director DIN: 03097321 </div> </div>					

Notes :

1. The above financial result for the quarter and year ended 31st March 2018 have been reviewed by the Audit Committee and approved by Board of Directors of the Company at its meeting held on 30th May, 2018. These financial statements have been prepared in accordance with Indian Accounting Standard (Ind-AS) prescribed under section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

2. The Company has adopted Ind AS from 1st April 2017 and accordingly the financial results are prepared in compliance with Ind AS. The comparative figures for the quarter ended 31st March 2017, and for the year ended 31st March 2017 have been restated by the Management as per Ind AS and the same have not been subject to limited review or audit. Accordingly, the impact of transition has been provided and figures for that period has been restated accordingly.

3. Statement of reconciliation of the Net Profit After Tax (PAT) under Ind AS and Net PAT reported under previous GAAP for the quarter / year ended March, 2017.

Particulars	Quarter ended March 31, 2017	Year ended March 31, 2017
Net profit after Tax as per previous GAAP	-287.28	-652.46
Add/Less Adjustments: Nil	0	0
Net profit after Tax as per Ind AS	-287.28	-652.46
Less: Other Comprehensive Income	0	0
Total Income (Including Other Comprehensive Income)	-287.28	-652.46

4. Statement of Reconciliation of the Equity under Ind AS and reported under previous GAAP for the year ended on March 31, 2017.

Particulars	Year Ended March 31, 2017
Equity as per previous GAAP	200.1
Add/ Less Adjustment : Nil	0
Equity as per Ind AS	200.1

5. The figures for the quarter ended March 31, 2018 and March 31, 2017 are balancing figures between audited figures in respect of the full financial year and year to date figures upto the third quarter of the relevant financial year.

6. In line with Ind As - 108 operating segments and basis of the review of operations being done by the senior Management, the operations of the group fall under Enterprise Segment which is considered to be the only reportable segment by the management.

7. Previous year's / period's figure have been regrouped / rearranged wherever necessary.

For, Aroma Enterprises (India) Limited

Place : Ahmedabad
Date : 11.07.2018

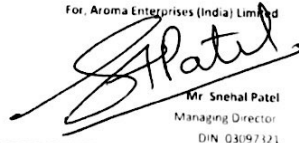

Mr. Snehal Patel
Managing Director
DIN: 03097321

Standalone Statement of Assets & Liabilities as at 31st March 2018

(Rupees in Lakhs)

Particulars	31st March 2018	31st March 2017
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	75.00	25.91
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	0.40	0.07
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Loans	-	-
(iv) Others	26.11	50.13
(i) Deferred Tax Assets	1.82	1.90
(j) Other non current assets	31.23	45.33
Current assets		
(a) Inventories	459.21	879.53
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivable	383.97	-
(iii) Cash and cash equivalents	8.57	171.09
(iv) Other Bank balances	-	-
(v) Loans	-	-
(vi) Others	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	928.15	898.15
TOTAL ASSETS	1,852.63	2,456.08
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	494.04	494.04
(b) Other Equity	(108.61)	(293.94)
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	31.01	381.95
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	518.34	11.60
(ii) Trade payables	106.58	462.13
(iii) Other financial liabilities	72.94	394.57
(b) Other current liabilities	628.68	964.02
(c) Provisions	55.56	41.72
(d) Current Tax Liabilities (Net)	49.12	-
TOTAL EQUITY AND LIABILITIES	1,852.63	2,456.08

For, Aroma Enterprises (India) Limited



Mr. Snehal Patel

Managing Director

DIN: 03097121

Place: Ahmedabad

Date: 30-5-2018



SAURABH R. SHAH & CO.
Chartered Accountants

F-8, Ganesh Plaza,
Kalikund, Dholka - 382225, Gujarat
Mobile : 99740 56675
Email : ca_nikhil311@gmail.com



3. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:
- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - (ii) give a true and fair view of the net profit and other financial information for the quarter ended 31st March, 2018 as well as the year to date results for the period from 1st April, 2017 to 31st March, 2018.
4. Attention is invited to the fact that the accompanying financial results regarding figure of the quarter ended 31st March, 2018 being balancing figures between the audited figures in respect to the full financial year ended 31st March, 2018 & unaudited published year to date figures upto 31st December, 2017 being the date of the end of the third quarter of the financial year which had only been subjected to Limited Review and not been subjected to audit.
-

Place : Ahmedabad
Date : 30th May, 2018



For, SAURABH R. SHAH & CO.
CHARTERED ACCOUNTANTS
Firm Reg. No. 127176W

A handwritten signature in blue ink, appearing to read "Nikhil Patel".

Nikhil Patel
Partner
Membership No. 151799