

To, Dy. Gen Manager (CRD) The Stock Exchange Mumbai, P J Tower, Dalal St Mumbai-400001

Respected Sir/Madam,

Subject: Submission of Audited Financial Result for the quarter and year ended on 31st March

We are herewith submitting the Audited Financial Result along with Audit Report as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter and year ended on 31st March, 2019.

Kindly receive the same and update your records.

Thanking You,

Date: 30/05/2019 Place: Ahmedabad For, Aroma Enterprises (India) Limited

Authorized Signatory



Date: 30.05.2019

To,
The Dy. General Manager (CRD)
Bombay Stock Exchange Limited
P. J. Towers, Dalal Street,
Mumbai — 400001

Respected Sir/Madam,

<u>Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

Ref: Scrip Code: 531560 Scrip ID: AROMAENT

Ref.: SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we hereby declare that the Joint Statutory Auditors of Aroma Enterprises (India) Limited, J. Vageriya & Associates and Sunil Dad & Co. have submitted their Report with unmodified opinion on the Standalone Audited Financial Results of the Company for the financial year ended March 31, 2019, as approved by the Board at its Meeting held on May 30, 2019.

We request you to kindly take this in your record.

Thanking you,

Yours faithfully,

For, Aroma Enterprises (India) Ltd

Mr. Snehal Patel Managing Director

DIN: 03097321

J Vageriya & Associates

Chartered Accountants



704, Abhishree Avenue, Opp. Hanuman Temple, Nr. Nehrunagar Cross Road, S.M. Road, Ambawadi, Ahmedabad-380 015.

Auditor's Report on Quarterly Standalone Financial Results and year to date Results of Aroma Enterprises (India) Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

To The Board of Directors of AROMA ENTERPRISES (INDIA) LIMITED

- 1. We have audited the accompanying statement of financial results of Aroma Enterprises (India) Limited ("the company") for the quarter and year ended March 31, 2019 ("the statement") being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation") read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ("the Circular").
- 2. These financial results for the quarter and year ended March 31,2019 have been prepared on the basis of the audited financial statements for the year ended March 31, 2019 and unaudited financial results for the nine months ended December 31, 2018, which were subject to limited review and are the responsibility of the Company's management and have been approved by the Board of Directors of the company. Our responsibility is to express an opinion on these financial results based on our review of the financial results for the nine months period ended December 31, 2018, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as applicable and other accounting principles generally accepted in India and the relevant requirements of the Regulations.
- 3. We conducted our audit in accordance with the auditing standards generally accepted in India (Ind AS applicable to the listed entities). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our audit opinion.
- 4. 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:
 - ii. gives a true and fair view of the net profit and other financial information for the quarter year ended March 31, 2019.

FRN: 12 M No 114424 5. These financial results include the result for the quarter ended 31st March, being the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto 31st December of the relevant financial year, which were subject to limited review by us as stated in Paragraph 1 above, as required under the Regulations read with the circular in this respect.

For, J VAGERIYA & ASSOCIATES

Chartered Accountants

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JITENDRA VAGERIYA Partner

M.No. 114424

Place: Ahmedabad Date: 30.05.2019

UDIN NO.:- 19114424AAAACL5367

For, Sunil Dad & Co.
Chartered Accountants

Sunil Dad Partner

M.No. 120702

Place: Ahmedabad Date: 30.05.2019

AROMA ENTERPRISES (INDIA) LIMITED

Reg. Office: 88, Ajanta Commercial Center, Nr. Income Tax Circle, Ashram Road, Ahmedabad - 380009. CIN: L51909GJ1994PLC021482

E mail: compliance.mgc@gmail.com, Web: www.aromaenterprises.in

Particulars	31st March 2019 (Audited)	31st December 2018	31st March 2018	31st March	Ended 31st March
	2019	December			31st March
	(Audited)			2019	2018
		(Unaudited)	(Audited)	(Audited)	(Audited)
	1 550 76	635.72	1,009.33	3,494.42	4,004.5
Revenue from operations	1,559.76 (57.92)	23.76	-		1.5
Other Income Total Income	1,501.84	659.48	1,009.33	3,494.42	4,006.1
xpenses				460-04-03-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-	
		***************************************	and the second s		*
Cost of materials consumed Purchases of Stock-in-Trade	979.12	217.83	413.93	1,560.70	2,607.1
thanges in inventories of finished goods, Stock-in -Trade and work-in-					
rogress	195.50	21.22	78.39	375.21	(90.1
mployee benefits expense	236.45	231.31	165.64	886.44	727.3
xcise Duty		-		7.05	83.6
nance costs	(12.70)	6.59	1.09 6.82	7.85 24.16	13.8
epreciation and amortization expense	6.04 251.75	5.02 171.92	95.25	613.30	424.8
ther expenses	231.73	17.1.72	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
otal expenses	1,656.16	654.89	761.12	3,467.66	3,766.6
rofit/(loss) before exceptional items and tax	(154.33)	4.59	248.21	26.75	239.5
cceptional Items		-	-	-	-
rofit/(loss) before tax	(154.33)	4.59	248.21	26.75	239.5
only fiess) before tax	(134.33)	4.33	240.22		
ex expense:					
rior Period Tax	(1.1.00)	10.00	40.13	15.70	40.1
eferred tax	(4.11)	(0.01)	49.12 0.07	15.20 (4.14)	49.1
peried tax	(4.11)	(0.01)	0.07	(4.24)	0.0
rolit (Loss) for the period from continuing operations	(135.42)	(5.41)	199.02	15.69	190.3
rofit/(loss) from discontinued operations					
expense of discontinued operations					
ofit/(loss) from Discontinued operations (after tax)					•
olit/(loss) for the period	(135.42)	(5.41)	199.02	15.69	190.31
ther Comprehensive Income		534			
ems that will not be reclassified to profit or loss	-			-	
come tax relating to iteams that will not be reclassified to profit and ss account					
otal Comprehensive Income for the period	(135.42)	(5.41)	199.02	15.69	190.31
hid-up equity share capital (Face Value of the Share Rs. 10/- each) ther Equity excluding revaluation reserve	494.04	494.04	494.04	494.04	494.04
arnings per equity share (for continuing operation):				(87.94)	{103.63
nsic	(2.74)	(0.11)	4.08	0.32	3.90
luted	(2.74)	(0.11)	4.08	0.32	3.90
rnings per equity share (for discontinued operation):					
ISIC			-		
luted	•/**		-		·
rnings per equity share (for continuing & discontinued operation):	1	10.11			The state of the s
luted	(2.74)	(0.11)	4.08	0.32	3.90

DIN: 03097321

Place: Ahmedabad Oute: 30.05.2019

Notes:

- 1. The above financial result for the quarter and year ended 31st March 2019 have been reviewed by the Audit Committee and approved by Board of Directors of the Company at its meeting held on 30th May, 2019. 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 figures for the quarter ended March 31, 2019 and March 31, 2018 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.
- 3. 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.

4. Previous year's / period's figure have been regrouped / rearranged whever necessary.

For, Aroma Enterprises (India) Limited

Place : Ahmedabad Date : 30/05/2019

Mir. Snehal Patel Managing Director

DIN: 03097321

Standalone Statement of Assets & Liabilities as at 31st March 2019

(Rupees in Lakhs) 31st March 2018 31st March 2019 **Particulars** ASSETS 75.00 52.14 Non-current assets (a) Property, Plant and Equipment (b) Capital work-in-progress (c) Investment Property 0.40 (d) Goodwill 0.15 (e) Other Intangible assets (f) Intangible assets under development (g) Biological Assets other than bearer plants (h) Financial Assets (i) Investments (ii) Trade receivables 26.11 (iii) Loans 24.86 1.82 (iv) Others 5.97 31.23 (i) Deffered Tax Assets 31.23 (j) Other non current assets 459.21 **Current assets** 84.00 (a) Inventories (b) Financial Assets (i) Investments 322.14 355.80 (ii) Trade Receivable 8.57 13.22 (iii) Cash and cash equivalents (iv) Other Bank balances (v) Loans (vi) Others (c) Current Tax Assets (Net) 928.15 3,137.24 (d) Other current assets 1,852.63 3,704.59 TOTAL ASSETS EQUITY AND LIABILITIES Equity 494.04 494.04 (a) Equity Share capital (103.63)(87.94 (b) Other Equity Non-current liabilities (a) Financial Liabilities 31.01 31.13 (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (Net) 10.37 (d) Other non-current liabilities Current liabilities (a) Financial Liabilities 518.34 515.74 (i) Borrowings 106.58 986.11 (ii) Trade payables 72.94 (iii) Other financial liabilities 628.68 1,564.90 (b) Other current liabilities 55.56 174.55 (c) Provisions 49.12 15.20 (d) Current Tax Liabilities (Net) 1,852.63 3,704.59 TOTAL EQUITY AND LIABILITIES For, Aroma Enterprises (India) Li Place : Ahmedabad Date : 30/05/2019 Macraing Director DIN: 03097321