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

Respected Sir/Madam,

Subject: Submission of Un-audited Financial Result for the quarter and nine months ended on 31st December ,2020

We are herewith submitting the Un-audited Financial Result along with Limited Review Report as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter and nine months ended on 31st December, 2020.

Kindly receive the same and update your records.

Thanking You,

Date : 13.02.2021
Place: Ahmedabad

For, Aroma Enterprises (India) Limited



Ankit Shukla
Mr. Ankit Shukla
Authorized Signatory

LIMITED REVIEW REPORT

ON UNAUDITED IND AS COMPLIANT FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31/12/2020

(Pursuant to Regulation 33 of the SEBI (LODR) 2015 as amended up to the date)

To

The Board of Directors,
Aroma Enterprises (India) Limited

1. We have reviewed the accompanying statement of unaudited financial results of **AROMA ENTERPRISES (INDIA) LIMITED** for the quarter and Nine Months ended 31st December, 2020 and year to date results for the period from 1st April 2020 to 31st December 2020 ("the Statement") together with notes thereon attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations") as amended.
2. 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended, read with circulars and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. 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 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.



Ahmedabad

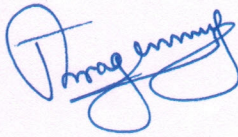
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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting 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.
5. We draw attention to the following:
- Loans and advances against purchases are outstanding for more than six months.
- Our opinion is not modified in respect of this matter

For, J Vageriya & Associates
Chartered Accountants



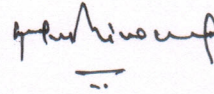
Jitendra Vageriya
Partner
M.No: 114424

Place: Ahmedabad

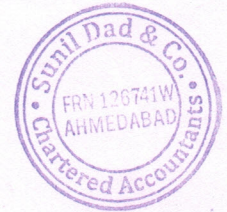
Date: 13/02/2021

UDIN: 21114424AAAADB4156

For, Sunil Dad & Co.
Chartered Accountants



Praveen Toshniwal
Partner
M.No.: 121017



Place: Ahmedabad

Date: 13/02/2021

UDIN: 21121017AAAADK2688

AROMA ENTERPRISES (INDIA) LIMITED

88,Ajanta Commercial Center, Near Income Tax Circle, Ashram Road, Ahmedabad - 380009 E-Mail Id : compliance.mgc@gmail.com
CIN : L51909GJ1994PLC021482 Tel : 079 - 27540175 Website : www.aromaenterprises.in

UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020

Amount Rs. In Lacs

SR.NO.	PARTICULARS	QUARTERS ENDED			NINE MONTHS ENDED		FINANCIAL YEAR
		31-12-2020	30-09-2020	31-12-2019	31-12-2020	31-12-2019	ENDED 31/03/2020
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	INCOMES						
I	Revenue from Operations (Net of Taxes)	-	-	203.82	-	494.62	709.47
II	Other Business Income	37.41	37.26	-	111.40	-	143.24
III	Total Income (I + II)	37.41	37.26	203.82	111.40	494.62	852.71
	EXPENSES.						
(a)	Purchase of Stock in Trade.	-	-	97.53	-	283.40	250.70
(b)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	-	-	4.87	-	24.09	14.27
(c)	Employees Cost.	56.45	68.82	190.88	167.63	588.69	719.84
(d)	Finance Cost	0.21	0.40	7.93	1.27	9.49	8.25
(e)	Depreciation and Amortisation Expenses	2.83	2.89	4.09	8.48	12.20	16.33
(f)	Other Expenses	15.85	(2.53)	67.78	30.85	230.89	311.14
	TOTAL EXPENSES (IV (a to f))	75.35	69.58	373.09	208.24	1,148.77	1,320.53
V	Profit/(Loss) before Exceptional Items and Tax. (III-IV)	(37.94)	(32.32)	(169.27)	(96.84)	(654.15)	(467.82)
VI	Exceptional Items. & Extraordinary Item	-	0.30	-	0.30	-	-
VII	Profit/ (Loss) Before Tax. (V-VI)	(37.94)	(32.62)	(169.27)	(97.14)	(654.15)	(467.82)
VIII	TAX EXPENSES.						
(a)	Current Tax.	-	-	-	-	-	-
(b)	Deffered Tax.	(0.15)	(0.18)	-	(0.52)	-	(1.98)
	Total Tax Expenses.	(0.15)	(0.18)	-	(0.52)	-	(1.98)
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS.	(37.79)	(32.44)	(169.27)	(96.62)	(654.15)	(465.84)
X	Other Comprehensive Income	-	-	-	-	-	-
XI	Total Comprehensive Income (IX+X)	(37.79)	(32.44)	(169.27)	(96.62)	(654.15)	(465.84)
XII	Paid up Equity Share Capital (Amount in lacs) Rs. 10 Face value per share)	494.04	494.04	494.04	494.04	494.04	494.04
XIII	Other Equity Capital (Reserve & Surplus)						(553.79)
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized).						
(i)	Basic.	(0.77)	(0.66)	(3.47)	(1.98)	(13.40)	(9.43)
(ii)	Diluted.	(0.77)	(0.66)	(3.47)	(1.98)	(13.40)	(9.43)
XV	Income from Discontinuing Operations.		-			-	
XVI	Profit /(Loss) from Discontinuing Operations		-			-	
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with Current	(37.79)	(32.44)	(169.27)	(96.62)	(654.15)	(465.84)

NOTES:

- The Standalone financial results of Aroma Enterprises (India) Limited ("the Company") have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- There is statutory dues related to Goods & Service Tax, TDS, Provident Fund, Employee State Insurance Etc. pending as at 31st December, 2020 for a period of more than six months from the date they became payable. Out of the said, GST department has made encumbrance.

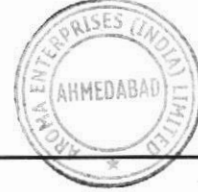
3 Further to declaration of COVID 19 as a pandemic by World Health Organisation in March 2020 and the nationwide lockdown announced by the Government of India on 24th March, 2020, the operations of the Company were severely disrupted. There is no sales in the quarter under review and also for the nine month ended. Management expects to revive the business from next financial year.

4 The statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 31st December, 2020 and have issued an unmodified review report.

5 The standalone unaudited financial results of the Company for the quarter ended 31st December 2020 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at their meeting on 13th February, 2020.

Date : 13th February 2021
Place : Ahmedabad

By Order of the Board of Directors of
Aroma Enterprises (India) Limited



A handwritten signature in black ink, appearing to read "Chirag Rawal".

Mr. Chirag Rawal
Director
DIN: 06560139