



AMBICA AGARBATHIES AROMA & INDUSTRIES LTD

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

Date 30th May, 2019

To
Corporate Relationship Department
BSE LIMITED
P J Towers, Dalal Street,
MUMBAI- 400001
SCRIP CODE: 532335

To
Manager
National Stock Exchange of India Limited
Exchange Plaza", Bandra (E)
Mumbai-400051
SCRIP CODE: AMBICAAGAR

Dear Sir,

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

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

1. Audited Financial results for the quarter & year ended 31st March, 2019
Annexure-1
2. Asset & Liability for the year ended 31st March, 2019 **Annexure-2**
3. Audited Report for the Quarter & year ended 31st March, 2019 **Annexure-3**
4. Declaration for Unmodified Opinion for the financial year ended 31st March 2019
Annexure-4

This is for your information and necessary records.

Thanking you,

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


Ambica Krishna
CEO & President


Smt. Satyavathi Perla
Whole Time Director
DIN No. 07141289



e mail : ambica.agar@gmail.com

www.ambicaincense.com



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Ambica Agarbathies Aroma & Industries Limited
(Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,)
Unaudited Financial results for the quarter 31st March, 2019

S.No.	Particulars	Rs. in Lakhs				
		Quarter Ended			Year Ended	Year Ended
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
	Audited	Un-Audited	Audited	Audited	Audited	
1	Income from operation	5228.42	3155.29	4155.02	13820.65	12535.75
2	Other Income	150.71	37.30	24.78	282.16	159.01
3	Total Income(1)+(2)	5379.13	3192.59	4179.80	14102.81	12694.76
4	Expenses					
	a) Cost of Material Consumed	367.30	535.74	2370.54	1588.34	3752.28
	b) Purchase of Stock-in-trade	4066.43	1483.65	2707.16	8716.89	7331.22
	c) Changes in inventories of finished goods, work in progress and stock in trade	-22.21	0.00	7.25	(22.21)	7.25
	d) Employee benefits expense	124.56	133.15	239.87	513.12	438.76
	e) Finance cost	175.67	185.79	192.05	699.34	847.76
	f) Depreciation and Amortisation expense	91.17	97.88	219.00	384.81	502.90
	g) Admin and Other Manufacturing Expenses	521.63	556.14	328.95	1866.15	1550.23
	Total Expenses	5324.55	2992.35	6064.82	13746.45	14430.40
5	Profit before tax (3-4)	54.58	200.24	-1885.02	356.36	-1735.64
6	Tax Expense					
	Current Tax Net	0.00	0.00	-49.29	0.00	0.00
	Deferred Tax	-668.34	0.00	46.55	-668.34	46.55
7	Profit/(Loss) for the period (5-6)	722.92	200.24	(1882.28)	1024.70	(1782.19)
8	Other Comprehensive Income	0.00	0.00	6299.67	0.00	6299.67
9	Total Comprehensive Income (7+8)	722.92	200.24	4417.39	1024.70	4517.48
10	Paid up equity share capital (Face value Rs.10/- per Share)	1717.74	1717.74	1717.74	1717.74	1717.74
11	Earnings Per Share (EPS)					
	a) Basic EPS	4.21	1.17	-10.96	5.97	-10.38
	b) Diluted EPS	4.21	1.17	-10.96	5.97	-10.38

Notes:

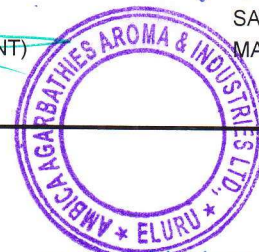
- Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.
- Segment report prepared as per Ind AS 108.
- The Financial results are reviewed by the Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- The above Financial results are recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 30th May, 2019

For Ambica Agarbathies Aroma & Industries Limited

Place : ELURU
Date : 30.05.2019

AMBICA KRISHNA
(CEO AND PRESIDENT)

P. Satyavathi
SATYAVATHI P
MANAGING DIRECTOR





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Ambica Agarbathies Aroma & Industries Limited (Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,) Statement of Assets and Liabilities as on 31.03.2019			
Particulars		As at 31.03.2019 Rs.In lakhs Audited	As at 31.03.2018 Rs.In lakhs Audited
S.No.	Particulars		
1	ASSETS		
	Non-current assets		
a	Property, Plant and Equipment	12932.94	13,183.25
b	Capital work in progress		
c	Investment Property		
d	Other Intangible Assets		-
e	Financial Assets		
	(i) Investments	612.09	568.07
	(i) Other Financial Assets	1276.63	1,628.10
f	Other Non current assets	808.68	876.02
g	Deferred tax Assets (Net)		-
	Total Non current assets	15630.34	16,255.44
	Current assets		
a	Inventories	329.71	194.29
b	Financial assets		
	(i) Investments		-
	(ii) Trade Receivables	1423.88	1,244.09
	(iii) Cash and cash equivalents	278.91	699.45
	(iv) Other Financials Assets	1680.05	1,523.77
c	Other current assets	74.15	252.34
	Total current assets	3786.70	3,913.93
	Total assets	19,417.05	20,169.37
2	EQUITY AND LIABILITIES		
	Equity		
a	Equity Share Capital	1717.74	1,717.74
b	Other equity	7574.35	6,803.51
	Total Equity	9292.09	8,521.25
	LIABILITIES		
	Non-Current Liabilities		
a	Financial Liabilities		
	(i) Borrowings	6602.66	6,811.49
	(i) Other Financials Liabilities	0	53.57
b	Deferred tax Liabilities (Net)	2582.01	3,250.35
c	Provisions		
d	Other Non Current Liabilities		
	Total Non-Current Liabilities	9184.67	10,115.41
	Current Liabilities		
a	Financial Liabilities		
	(i) Borrowings	84.69	840.65
	(ii) Trade Payables	341.05	383.77
	(iii) Other financial liabilities	54.86	-
b	Provisions		4.16
c	Other current liabilities	459.69	304.13
	Total Current Liabilities	940.29	1,532.70
	Total Equity and Liabilities	19,417.05	20,169.37

For Ambica Agarbathies Aroma & Industries Limited

Place: ELURU
DATE: 30.05.2019

AMBICA KRISHNA SATYAVATHI R
(CEO AND PRESIDENT) MANAGING DIRECTOR

P. Sathyawathi

e mail: ambica@rediffmail.com www.ambicaincense.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					
Particulars	Qtr. Ended	Qtr. Ended	Qtr. Ended	Year Ended	Year ended
	31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
	Audited	Un-Audited	Audited	Audited	Audited
1 Segment Revenue					
A) Agarbathies Division	4,972.42	2,684.60	3,570.01	12,180.78	10,910.50
B) Hotel Division	380.48	507.99	444.73	1,862.66	1,591.29
C) Windmill Division	26.23	-	6.06	59.37	33.97
Increase/(Decrease) in stock	-	-	-	-	-
Total :	5,379.13	3,192.59	4,020.79	14,102.81	12,535.75
	-	-	-	-	-
Net Sales / Income from Operations	5,379.13	3,192.59	4,020.79	14,102.81	12,535.75
2 Segment Results (Profit)(+) / (Loss)(-) before Tax from each segment					
A) Agarbathies Division	91.74	192.59	-1883.18	371.99	-1,850.80
B) Hotel Division	-37.17	7.65	1.79	-48.78	41.59
C) Windmill Division	-	-	-0.89	33.14	27.02
Total :	54.58	200.24	-1,882.28	356.36	-1,782.19
Profit after Tax	54.58	200.24	-1,882.28	356.36	-1,782.19
3 Segment Assets					
A) Agarbathies Division	7,119.72	7,181.43	7,656.35	7,119.72	7,656.35
B) Hotel Division	12,166.33	12,225.53	12,382.02	12,166.33	12,382.02
C) Windmill Division	-	-	-	-	-
D) Construction Division	131.00	131.00	131.00	131.00	131.00
Total :	19,417.05	19,537.96	20,169.37	19,417.05	20,169.37
4 Segment Liabilities					
A) Agarbathies Division	7,684.38	7,624.35	11,219.21	7,684.38	11,219.21
B) Hotel Division	3,086.87	3,085.11	406.85	3,086.87	406.85
C) Windmill Division	-	-	-	-	-
D) Construction Division	22.05	22.05	22.05	22.05	22.05
Total :	10,793.29	10,731.51	11,648.12	10,793.29	11,648.12

For Ambica Agarbathies Aroma & Industries Limited

Place : ELURU
DATE : 30.05.2019

AMBICA KRISHNA
(CEO AND PRESIDENT)

P. Satyavathi
SATYAVATHI P
MANAGING DIRECTOR



Auditor's Report on Financial Results of AMBICA AGARBATHIES AROMA & INDUSTRIES LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO
THE BOARD OF DIRECTORS OF AMBICA AGARBATHIES AROMA & INDUSTRIES LIMITED

We have audited the accompanying statement of financial results of M/s. AMBICA AGARBATHIES AROMA & INDUSTRIES LIMITED ('The company') for the quarter and year ended 31st March, 2019 ('Financial results'), attached herewith 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 the circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

These financials results have been prepared on the basis of the annual Ind AS financial statements, which are the responsibility of the company's management and approved by the board of directors. Our responsibility is to express an opinion on this financial results based on our audit of such Ind AS financial statements which have been prepared in accordance with the recognition and measurement principles laid down in Indian accounting standards ('Ind AS') prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.

We conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India generally accepted in India. Those standards require that we complied with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit involve includes examining on test basis evidence supporting the amounts disclosed as financials 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 opinion.

We believe that our audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us this statement:

- (i) Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by the circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 and
- (ii) Gives a true and fair view of the net profit (financial performance including other comprehensive income) and other financial information for the quarter and year ended 31 March 2019.



Other Matters

The statement includes the results for the quarter ended 31st March 2019 being the balancing figures between audited figures in respect of the full financial year and published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion is not qualified in respect of these Matters.

For Ramasamy Koteswara Rao and Co LLP
Chartered Accountants
Firm Regn. No. 010396S/S200084

(Murali Krishna Reddy Telluri)
Partner
Membership No. 223022

Place: Hyderabad
Date: 30th May, 2019



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AROMA & INDUSTRIES LTD**

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Date: 30TH May, 2019

To
Corporate Relationship Department
BSE LIMITED
P J Towers, Dalal Street,
MUMBAI- 400001
CODE: 532335

To
Manager
National Stock Exchange of India Limited
Exchange Plaza", Bandra (E)
Mumbai-400051
SCRIP
SCRIP CODE: AMBICAAGAR

Respected Sir,

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

DECLARATION FOR UNMODIFIED OPINION

I, Satyavathi Perla, 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 & year ended 31st March 2019.

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 27-05-2016.

Yours Faithfully
For Ambica Agarbathies Aroma & Industries Limited

P. Satyavathi

Smt Satyavathi Perla
Managing Director
DIN No. 07141289

