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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 ended on 30th September, 2023

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 ended on 30th September, 2023.

Kindly receive the same and update your records.

Thanking You,

For, Aroma Enterprises (India) Limited

Date : 10.11.2023
Place: Ahmedabad



Mr. Snehal Patel
Managing Director
DIN : 03097321

AROMA ENTERPRISES (INDIA) LIMITED
(CIN : L51909GJ1994PLC021482)
UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

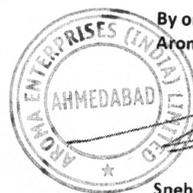
SR.NO.	PARTICULARS	QUARTERS ENDED			HALF YEAR ENDED		AMOUNT RS. IN LACS
		30/09/2023 UNAUDITED	30/06/2023 UNAUDITED	30/09/2022 UNAUDITED	30/09/2023 UNAUDITED	30/09/2022 UNAUDITED	FINANCIAL YEAR ENDED 31/03/2023 AUDITED
	INCOMES						
I	Revenue from Operations (Net of Taxes)	-	-	-	-	-	-
II	Other Business Income	-	-	40.21	-	78.86	-
III	Total Income (I + II)	-	-	40.21	-	78.86	-
	EXPENSES.						
(a)	Purchase of Stock in Trade	-	-	-	-	-	-
(b)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade	-	-	-	-	-	-
(c)	Employees Cost	-	1.46	5.14	1.46	9.79	17.78
(d)	Finance Cost	-	-	0.11	-	0.11	-
(e)	Depreciation and Amortisation Expenses	0.94	0.93	1.35	1.87	2.69	5.37
(f)	Other Expenses	0.00	0.01	0.19	0.02	4.39	5.65
	TOTAL EXPENSES (IV (a to f))	0.95	2.40	6.79	3.35	16.98	28.81
V	Profit/(Loss) before Exceptional Items and Tax. (III-IV)	(0.95)	(2.40)	33.42	(3.35)	61.88	(28.81)
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-	-
VII	Profit/ (Loss) Before Tax. (V-VI)	(0.95)	(2.40)	33.42	(3.35)	61.88	(28.81)
VIII	TAX EXPENSES.						
(a)	Current Tax.	-	-	-	-	-	-
(b)	Deffered Tax.	0.14	0.14	0.40	0.27	0.50	0.38
	Total Tax Expenses.	0.14	0.14	0.40	0.27	0.50	0.38
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS.	(1.08)	(2.54)	33.02	(3.62)	61.38	(29.19)
X	Other Comprehensive Income	-	-	-	-	-	-
XI	Total Comprehensive Income (IX+X)	(1.08)	(2.54)	33.02	(3.62)	61.38	(29.19)
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)	-	-	-	-	-	(668.31)
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized).						
(i)	Basic.	(0.02)	(0.05)	0.67	(0.07)	1.24	(0.59)
(ii)	Diluted.	(0.02)	(0.05)	0.67	(0.07)	1.24	(0.59)
XV	Income from Discontinuing Operations.	-	-	-	-	-	-
XVI	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-	-
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with Current	(1.08)	(2.54)	33.02	(3.62)	61.38	(29.19)

NOTES:

- 1 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.



- 2 There are statutory dues amounting to Rs. 11,83,12,105 related to Goods and Service Tax, TDS, provident fund, Employee state insurance etc. pending as at 30th September, 2023 for a period of more than six months from the date they became payable. Various Statutory Authorities have made Bank Attachment for tax dues including interest totaling of Rs. 81,14,81,576/-. The said amount is subject to variation at the time of recovery with respect to amount of Interest and Penalty.
- 3 The Company Operates only in One Segment, hence separate Segment wise reporting is not applicable and not given here with.
- 4 The statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 30th September 2023 and have issued modified review report.
- 5 The standalone unaudited financial results of the Company for the quarter ended 30th September 2023 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at their meeting on 10th November 2023.
- 6 Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.



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

Snehal Patel
Managing Director
DIN: 03097321

Date : 10th November 2023
Place : Ahmedabad

STATEMENT OF UNAUDITED STAND ALONE ASSETS AND LIABILITIES AS ON HALF YEAR ENDED 30TH SEPTEMBER 2023

SR.NO.	PARTICULARS	AMOUNT RS. IN LACS	
		AS AT 30/09/2023 UNAUDITED	AS AT 31/03/2023 AUDITED
	ASSETS.		
(A)	NON CURRENT ASSETS.		
1	Property, Plant and Equipments	10.71	12.58
2	Other Intangible Assets	0.00	0.00
3	Financial Assets		
	Other Financial Assets	17.45	17.45
4	Deferred Tax Asset	8.01	8.29
5	Other Non Current Asset	6.23	6.23
	TOTAL OF NON CURRENT ASSETS (1 TO 4)	42.41	44.55
(B)	CURRENT ASSETS:		
1	Financial Assets		
	Trade Receivables	172.56	172.56
	Cash and Cash Equivalent	45.98	46.00
2	Non Financial Assets (Inventories)	-	-
3	Current Tax Assets (Net)	-	-
4	Other Current Assets	2,651.99	2,651.85
	TOTAL OF CURRENT ASSETS (B-1 TO 4)	2,870.53	2,870.41
	TOTAL ASSETS (CURRENT + NON CURRENT (A + B))	2,912.93	2,914.97
	EQUITY AND LIABILITIES.		
(A)	EQUITY		
1	Paid Up Equity Share Capital	494.04	494.04
2	Other Equity (Reserve And Surplus)	(671.94)	(668.31)
	(TOTAL OF A 1 + 2)	(177.90)	(174.27)
(B)	NON CURRENT LIABILITIES.		
1	Financial Liabilities		
	Borrowings	-	-
2	Other Non Current Liabilities	-	10.87
	TOTAL OF NON CURRENT LIABILITIES B 1 TO 4)	-	10.87
(C)	CURRENT LIABILITIES.		
1	Financial Liabilities		
	Borrowings	633.41	595.18
	Trade Payables	194.17	219.95
2	Provisions	147.46	147.46
3	Other Financial Liabilities	-	-
4	Other Current Liabilities	2,115.79	2,115.78
	TOTAL OF CURRENT LIABILITIES (C 1 TO 6)	3,090.83	3,078.37
	TOTAL OF EQUITY AND LIABILITIES. (A + B + C)	2,912.93	2,914.97

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



Snehal Patel
Managing Director
DIN: 03097321

Date : 10th November 2023
Place : Ahmedabad

Particulars	30/09/2023	30/09/2022
A. Cash Flow from Operating Activities		
Net Profit before tax and extraordinary Items	(3.35)	61.88
Adjustments for		
Depreciation and amortization expense	1.87	2.69
Interest Income	-	(78.86)
Interest and Borrowing cost	-	2.06
Operating profit before working capital changes	(1.47)	(12.22)
Adjustments for		
Non Current /Current financial and other assets	(0.13)	(77.91)
Trade Receivables	-	-
Non Current /Current financial and other liabilities /provisions	(25.77)	(44.72)
Cash Generated from operations	(27.38)	(134.85)
Tax Paid	-	-
Net Cash From Operating Activities	(27.38)	(134.85)
B. Cash Flow From Investing Activities		
Purchase of Property, Plant & Equipment	-	-
Interest received	-	78.86
Net Cash from Investing Activities	-	78.86
C. Cash flow From Financing Activities		
Proceeds/(Repayment) of Long term Borrowings (Net)	27.36	57.80
Interest Paid	-	(2.06)
Net Cash used in Financing Activities	27.36	55.74
Net Increase in Cash & Cash Equivalents	(0.02)	(0.26)
Opening Balance of Cash & Cash Equivalents	46.00	46.22
Closing Balance of Cash & Cash Equivalents	45.98	45.96

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



Snehal Patel
Managing Director
DIN: 03097321

Date : 10th November 2023
Place : Ahmedabad

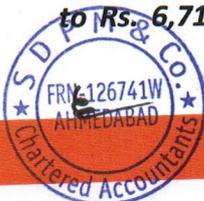


Limited Review Report on unaudited quarterly standalone financial results of Aroma Enterprises (India) Limited pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations")

To

The Board of Directors of **Aroma Enterprises (India) Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Aroma Enterprises (India) Limited** for the quarter and half year ended on **30th September 2023** and year to date results for the period from **1st April 2023 to 30th September 2023 ("the Statement")** together with notes thereon attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), as amended.
2. The 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 Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the circular 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.
4. We draw attention to the following:
 - **The accumulated losses of the company as at 30th September, 2023 is amounting to Rs. 6,71,92,851/-. Loans and advances against purchases amounting to Rs.**



Branches : Mumbai & Bhilwara

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Apollo City Centre Lane, Nr. Parimal Cross Road, Ambawadi,
Ahmedabad - 380 015. Phone : 079 - 4897 1100, 4006 9039
Email : info@sdco.co.in - ca.sdco@gmail.com

19,59,28,661/- receivable from the related parties are outstanding for more than six months, the said amount is classified as doubtful. However, there is no business since long and it seems unrecoverable from the party. We invite your attention to the remarks mentioned in below point. These events or conditions indicates that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as going concern.

Our opinion is modified in respect of this matter.

5. We draw attention to the following :

- There are statutory dues amounting to Rs. 11,83,12,105 related to Goods & Service Tax, TDS, Provident Fund, Employee State Insurance etc. pending as at 30th September, 2023 for a period of more than six months from the date they became payable. The accumulated interest and penalty amount could not be determined.
- Various Statutory Authorities have made Bank Attachment for tax dues including interest totaling of Rs. 81,14,81,576/- (Interest amount may differ in this case). The said amount is subject to variation at the time of recovery with respect to amount of Interest and Penalty.
- The company has no information as to whether any of its suppliers constitute micro, small and medium enterprises as per Micro, Small & Medium Enterprises Development Act, 2006 and therefore, the amount due to such suppliers has not been identified in the financial statements.

Our opinion is not modified in respect of this matter.

For S D P M & Co.
Chartered Accountants



Sunil Dad (Partner)
M. No. 120702
FRN : 126741W
UDIN: 23120702BGWOVA2273

Place: Ahmedabad

Date: 10.11.2023