



**AMBICA AGARBATHIES
AROMA & INDUSTRIES LTD**
POWERPET, ELURU - 534 002 ELURU DT. (A.P.)
PHONES : 230629

Date: 10th November, 2025.

To, Corporate Relationship Department BSE Limited P J Towers, Dalal Street, Mumbai- 400001.	To, Manager National Stock Exchange of India Limited Exchange Plaza "Bandra (E) Mumbai-400051.
SCRIP CODE: 532335	SCRIP CODE: AMBICAAGAR

Dear Sir,

Sub: Outcome of the Board Meeting,

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

1. Un- Audited Financial Statements for the Second quarter and Half Year ended 30th September, 2025 as *Annexure-1*.
2. Limited Review Report for the Second quarter and half year ended 30th September, 2025 as *Annexure- 2*.

Meeting commenced at 6:00 P.M. and concluded at 6:25 P.M.

This is for your information and necessary records.

Thanking you,

Yours Truly,

For AMBICA AGARBATHIES AROMA & INDUSTRIES LIMITED

AMBICA KRISHNA
CHAIRMAN AND MANAGING DIRECTOR
DIN-00391898

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GST IN. 37AAACA7483L1Z9

CIN:L24248AP1995PLC020077



AMBICA AGARBATHIES AROMA & INDUSTRIES LTD

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Ambica Agarbathies Aroma & Industries Limited (Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,) Un-audited Financial results for the Half Year ended 30th September, 2025						
S No	Particulars	Quarter Ended			Half Year Ended	
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited
1	Income from operation	3462.88	3014.35	3351.40	6477.23	5652.03
2	Other Income	214.44	173.80	142.01	388.24	246.74
3	Total Income(1)+(2)	3677.32	3188.15	3493.41	6865.47	5898.77
4	Expenses					
a)	Cost of Material Consumed	787.92	417.91	585.54	1205.83	1033.71
b)	Purchase of Stock-in-trade	1619.47	1571.08	1470.44	3190.55	2364.88
c)	Changes in inventories of finished goods, work in progress and stock in trade	0.00	0.00	26.58	0.00	-190.92
d)	Employee benefits expense	224.06	210.27	156.44	434.33	294.70
e)	Finance cost	231.75	271.57	284.35	503.32	548.99
f)	Depreciation and Amortisation expense	40.54	59.21	42.25	99.75	84.49
g)	Admin and Other Manufacturing Expenses	648.91	506.38	802.81	1155.29	1487.69
	Total Expenses	3552.63	3036.43	3368.40	6589.06	5623.54
5	Profit before tax (3-4)	124.70	151.71	125.01	276.41	275.23
6	Tax Expense					
	Current Tax Net	31.37	38.18	32.03	69.55	70.53
	Mat Credit Entitlement	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) for the period (5-6)	93.34	113.53	92.97	206.87	204.70
8	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income (7+8)	93.34	113.53	92.97	206.87	204.70
10	Paid up equity share capital (Face value Rs.10/- per Share)	1717.74	1717.74	1717.74	1717.74	1717.74
11	Other Equity					
12	Earnings Per Share (EPS)					
a)	Basic EPS	0.54	0.66	0.54	1.20	1.19
b)	Diluted EPS	0.54	0.66	0.54	1.20	1.19

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 un-audited 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 un-audited financial results are recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 10th November, 2025.
- Due to COVID-19 breakdown the Company's hotel division couldn't generate adequate cash flows and hence the Company is irregular in repayment of EMI's to its lender, M/s. LIC Housing Finance Limited. Based on aforesaid assessment, management believes that it will update the pending EMI and pay regularly hence forth.

Place : ELURU
Date : 10.11.2025

For Ambica Agarbathies Aroma & Industries Limited


Ambica Krishna
Chairman & Managing Director



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Ambica Agarbathies Aroma & Industries Limited (Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,) Standalone Segment wise Revenue, Results, Assets and Liabilities						
Sl. No.		Quarter Ended			Half Year Ended	
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited
						Rs. In Lakhs
						Year ended
						31.03.2025
1	Segment Revenue					Audited
	A) Agarbathies Division	2,838.11	2,351.69	2,661.26	5,189.80	4,383.87
	B) Hotel Division	839.21	836.46	832.15	1,675.67	1,514.90
	Increase/(Decrease) in stock	-	-	-	-	-
	Total :	3,677.32	3,188.15	3,493.41	6,865.47	5,898.77
	Net Sales / Income from Operations	3,677.32	3,188.15	3,493.41	6,865.47	5,898.77
2	Segment Results					
	(Profit)(+) / (Loss)(-) before Tax from each segment					
	A) Agarbathies Division	158.84	139.46	131.63	298.30	420.20
	B) Hotel Division	-34.15	12.26	-6.63	-21.89	-144.97
	Total :	124.70	151.71	125.01	276.41	275.23
	Profit after Tax	93.34	113.53	92.97	206.87	204.70
3	Segment Assets					
	A) Agarbathies Division	10,036.83	10,114.99	10,447.56	10,036.83	10,447.56
	B) Hotel Division	12,398.47	12,409.93	11,780.21	12,398.47	11,780.21
	Total :	22,435.29	22,524.92	22,227.77	22,435.29	22,227.77
4	Segment Liabilities					
	A) Agarbathies Division	1,088.36	1,600.48	1,244.62	1,088.36	1,244.62
	B) Hotel Division	10,142.55	9,882.94	10,579.88	10,142.55	10,579.88
	Total :	11,230.91	11,483.42	11,824.50	11,230.91	11,824.50
	Total :	11,230.91	11,483.42	11,824.50	11,230.91	11,824.50

For Ambica Agarbathies Aroma & Industries Limited

Place :ELURU
DATE: 10.11.2025

Ambica Krishna
Chairman & 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 30.09.2025			
Particulars		As at 30.09.2025 Rs. In lakhs Un-Audited	As at 31.03.2025 Rs. In lakhs Audited
S.No.	Particulars		
1	ASSETS		
	Non-current assets		
a	Property, Plant and Equipment	12212.59	12,280.77
	Right of use of Asset	690.70	690.70
b	Capital work in progress	0.00	-
c	Investment Property		
d	Other Intangible Assets	0.51	0.51
e	Financial Assets		
	(i) Investments	1101.74	958.49
	(i) Other Financial Assets	19.98	19.98
f	Other Non current assets	404.16	404.16
g	Deferred tax Assets (Net)		
	Total Non current assets	14429.69	14354.62
	Current assets		
a	Inventories	633.88	513.67
b	Financial assets		
	(i) Investments	-	-
	(ii) Trade Receivables	1402.88	1,415.54
	(iii) Cash and cash equivalents	123.82	155.02
	(iv) Other Financials Assets	5583.47	5,562.25
c	Other current assets	261.57	352.30
	Total current assets	8005.61	7998.77
	Total assets	22,435.29	22,353.39
2	EQUITY AND LIABILITIES		
	Equity		
a	Equity Share Capital	1717.74	1,717.74
b	Other equity	9486.64	9,210.23
c	Share Application Money		
	Total Equity	11204.38	10927.97
	LIABILITIES		
	Non-Current Liabilities		
a	Financial Liabilities		
	(i) Borrowings	6133.74	5,977.28
	Lease Liability	718.36	718.36
	(i) Other Financials Liabilities	25.00	25.00
b	Deferred tax Liabilities (Net)	1629.76	1,629.76
c	Provisions		105.27
d	Other Non Current Liabilities		-
	Total Non-Current Liabilities	8506.86	8455.67
	Current Liabilities		
a	Financial Liabilities		
	(i) Borrowings	1520.23	1,526.20
	(ii) Trade Payables	10.62	337.08
	(iii) Other financial liabilities	395.65	339.08
b	Provisions	0	49.07
c	Other current liabilities	797.55	718.32
	Total Current Liabilities	2724.05	2969.75
	Total Equity and Liabilities	22,435.29	22,353.39

For Ambica Agarbathies Aroma & Industries Limited

Place : ELURU
Date : 10.11.2025

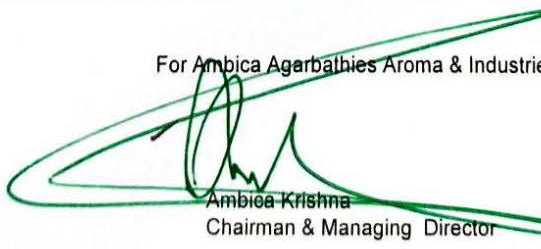
Ambica Krishna
Chairman & Managing Director



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AMBICA AGARBATHIES AROMA & INDUSTRIES LTD. CIN: L24248AP1995PLC020077 Cash flow statement for the Half year ended 30th September, 2025			
Particulars	As at 30th Sep, 2025 Un-Audited	As at 30th Sep, 2024 Un-Audited	As at 31st March, 2025 AUDITED
A. Cash Flows From Operating Activities:			
Net profit before taxation	276.41	275.23	269.22
Adjusted for :			
Interest Paid	503.32	548.99	1,086.47
Discounting Interest on Pref. Shares	-	-	68.94
Interest Income	305.22	-	(404.88)
Bad Debts Written off	-	-	(8.47)
Loss on Sale of Assets	-	-	-
Depreciation	99.75	84.49	199.49
Operating profits before working capital changes	1,184.70	908.71	1,210.76
Changes in current assets and liabilities			
Inventories	(120.20)	(84.54)	42.12
Trade Receivables	12.66	(262.52)	(474.36)
Other Current assets	69.51	(748.77)	(110.12)
Trade Payables	(326.46)	(964.77)	(980.45)
Other Financial Liabilities and other current liabilities	(18.54)	273.24	453.85
Cash generated from operations	801.67	(878.65)	141.80
Income tax	-	-	-
Cash used(-)/(+)(generated) from operating activities (a)	801.67	(878.65)	141.80
B. Cash Flows From Investing Activities:			
Purchase of fixed assets and change in capital wip	(31.56)	(69.75)	(879.16)
Proceeds from disposal of Fixed Assets	-	-	11.94
Interest Income	(305.22)	-	404.88
Cash used(-)/(+)(generated) in investing activities (b)	(336.78)	(69.75)	(462.34)
C. Cash Flows From Financing Activities:			
Changes in Share Capital-Share Application Money	-	-	-
Changes in Investments	(143.25)	-	-
Changes in Borrowings	150.49	1,518.01	771.37
Change in Lease liability	-	-	718.36
Changes in Other Non Current Assets	-	-	(1.54)
Interest paid	(503.32)	(548.99)	(1,155.41)
Cash used(-)/(+)(generated) in financing activities (c)	(496.08)	969.01	332.78
Net increase(+)/decrease (-) in cash and cash equivalents (a+b+c)	(31.20)	20.61	12.25
Cash and cash equivalents at the beginning of the year	155.02	142.77	142.77
Cash and cash equivalents at the end of the year	123.82	163.38	155.02
Reconciliation of cash and cash equivalents			
Balances with banks and cash in Hand	123.82	163.38	155.02
Cash and Cash Equivalent as per Cash Flow Statement	123.82	163.38	155.02
<div style="text-align: right;">For Ambica Agarbathies Aroma & Industries Limited</div> <div style="text-align: center;"> Ambica Krishna Chairman & Managing Director</div> <div>Place :ELURU Date: 10.11.2025</div>			

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of Ambica Agarbathies Aroma & Industries Ltd Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

Review Report to
The Board of Directors Ambica
Agarbathies Aroma & Industries Ltd

1. We have reviewed the accompanying statement of unaudited financial results of Ambica Agarbathies Aroma & Industries Ltd (the "Company") for the quarter and six months ended 30 September 2025 (the "Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **RAMASAMY KOTESWARA RAO AND CO LLP**

Chartered Accountants

Firm's Registration No.010396S/S200084

Place: Hyderabad

Date: 10th November 2025



T. Peri Reddy

Peri Reddy Talla
Partner

Membership No.: 236759

UDIN: 25236759BMKRGN3717