



**AMBICA AGARBATHIES  
AROMA & INDUSTRIES LTD**  
POWERPET, ELURU - 534 002 W.G.DT. (A.P.)  
PHONES : 230629, 230216.

**Date: 12<sup>th</sup> February, 2021**

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


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

1. Un-audited Financial results for the Third quarter ended 31<sup>st</sup> December, 2020 as  
**Annexure-1**
2. Limited Review Report for the Third Quarter ended 31<sup>st</sup> December, 2020 as  
**Annexure-2**

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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Ambica Agarbathies Aroma & Industries Limited (Formerly known as Ambica Agarbathies & Aroma Industries Ltd..) Un-Audited Financial results for the quarter 31st Dec, 2020						
S.No.	Particulars	Quarter Ended			Period ended	
		Year Ended			Year Ended	
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income from operation	3151.00	3732.89	3530.39	10472.22	9952.92
2	Other Income	125.10	122.04	99.57	323.63	272.40
3	<b>Total Income(1)+(2)</b>	<b>3276.11</b>	<b>3854.93</b>	<b>3629.97</b>	<b>10795.86</b>	<b>10225.33</b>
4	Expenses					
	a) Cost of Material Consumed	476.02	189.09	214.29	895.48	603.94
	b) Purchase of Stock-in-trade	2115.58	3064.25	2312.74	8034.77	6928.71
	c) Changes in inventories of finished goods, work in progress and stock in trade	0.00	-9.10	99.99	-9.10	-10.01
	d) Employee benefits expense	115.81	109.14	168.02	324.96	420.42
	e) Finance cost	178.93	180.44	187.01	541.07	528.97
	f) Depreciation and Amortisation expense	92.65	92.65	96.20	346.13	288.61
	g) Admin and Other Manufacturing Expenses	342.20	260.49	520.11	734.55	1234.00
	<b>Total Expenses</b>	<b>3321.19</b>	<b>3886.96</b>	<b>3598.36</b>	<b>10867.86</b>	<b>9994.64</b>
5	<b>Profit before tax (3-4)</b>	<b>-45.08</b>	<b>-32.03</b>	<b>31.60</b>	<b>-72.00</b>	<b>230.68</b>
6	Tax Expense					
	Current Tax Net	0.00	0.00	5.16	0.00	46.14
	Mat Credit Entitlement	0.00	0.00	-5.16	0.00	-46.14
	Deferred Tax	0.00	0.00	249.84	9.70	82.76
7	<b>Profit/(Loss) for the period (5-6)</b>	<b>-45.09</b>	<b>-32.03</b>	<b>-218.24</b>	<b>-81.71</b>	<b>147.92</b>
8	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
9	<b>Total Comprehensive Income (7+8)</b>	<b>-45.09</b>	<b>-32.03</b>	<b>-218.24</b>	<b>-81.71</b>	<b>147.92</b>
10	<b>Paid up equity share capital (Face value Rs.10/- per Share)</b>	<b>1717.74</b>	<b>1717.74</b>	<b>1717.74</b>	<b>1717.74</b>	<b>1717.74</b>
11	<b>Other Equity</b>					<b>8000.75</b>
12	Earnings Per Share (EPS)					
	a) Basic EPS	-0.27	-0.19	-1.27	-0.48	0.86
	b) Diluted EPS	-0.27	-0.19	-1.27	-0.48	0.86

**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 Unaudited 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 Unaudited financial results are recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 12th February, 2021
- The hotel division of the company has been severely impacted during the current quarter on account of COVID-19 and also due to the lockdown imposed by the government. There could be an additional exposure on account of further extension of lockdown, and phased opening of hotels in cities where we operate. Accordingly, the unaudited financial results of the company have been prepared on a going concern basis

For Ambica Agarbathies Aroma & Industries Limited

Place : ELURU  
Date : 12.02.2021

Ambica Krishna  
Chairman & Managing Director







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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						
Particulars	Qtr. Ended 31.12.2020	Qtr. Ended 30.09.2020	Qtr. Ended 31.12.2019	Period Ended 31.12.2020	Period Ended 31.12.2019	Year Ended 31.03.2020
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>1 Segment Revenue</b>						
A) Agarbathies Division	3,154.07	3,766.28	3,106.75	10,577.57	8,837.95	15,010.12
B) Hotel Division	120.62	87.71	512.61	215.64	1,344.49	1,791.80
C) Windmill Division	1.43	0.94	10.61	2.65	42.89	44.45
Increase/(Decrease) in stock	-	-	-	-	-	-
<b>Total :</b>	<b>3,276.11</b>	<b>3,854.93</b>	<b>3,629.97</b>	<b>10,795.86</b>	<b>10,225.33</b>	<b>16,846.38</b>
<b>Net Sales / Income from Operations</b>	<b>3,276.11</b>	<b>3,854.93</b>	<b>3,629.97</b>	<b>10,795.86</b>	<b>10,225.33</b>	<b>16,846.38</b>
<b>2 Segment Results</b> (Profit)(+) / (Loss)(-) before Tax from each segment						
A) Agarbathies Division	122.83	140.32	49.68	410.48	259.38	328.75
B) Hotel Division	-169.34	-173.29	-28.68	-485.13	-71.58	-8.48
C) Windmill Division	1.43	0.94	10.61	2.65	42.89	44.45
<b>Total :</b>	<b>-45.08</b>	<b>-32.03</b>	<b>31.60</b>	<b>-72.00</b>	<b>230.68</b>	<b>364.71</b>
<b>Profit after Tax</b>	<b>-45.09</b>	<b>-32.03</b>	<b>-218.24</b>	<b>-81.71</b>	<b>147.92</b>	<b>426.40</b>
<b>3 Segment Assets</b>						
A) Agarbathies Division	10,089.86	9,907.70	7,507.82	10,089.86	7,507.82	8,301.91
B) Hotel Division	11,933.54	11,922.85	12,010.75	11,933.54	12,010.75	12,000.06
C) Windmill Division	-	-	-	-	-	-
D) Construction Division	131.00	131.00	131.00	131.00	131.00	131.00
<b>Total :</b>	<b>22,154.40</b>	<b>21,961.55</b>	<b>19,649.57</b>	<b>22,154.40</b>	<b>19,649.57</b>	<b>20,432.97</b>
<b>4 Segment Liabilities</b>						
A) Agarbathies Division	9,935.05	9,651.35	7,432.22	9,935.05	7,432.22	8,039.30
B) Hotel Division	2,548.33	2,606.28	2,672.52	2,548.33	2,672.52	2,653.12
C) Windmill Division	-	-	-	-	-	-
D) Construction Division	22.05	22.05	22.05	22.05	22.05	22.05
<b>Total :</b>	<b>12,505.43</b>	<b>12,279.67</b>	<b>10,126.80</b>	<b>12,505.43</b>	<b>10,126.80</b>	<b>10,714.47</b>

For Ambica Agarbathies Aroma & Industries Ltd

Place : ELURU  
DATE: 12.02.2021

CHAIRMAN & MANAGING DIRECTOR





**RAMASAMY KOTESWARA RAO AND CO LLP**  
**CHARTERED ACCOUNTANTS**

**Limited review report on the Statement of unaudited financial results of Ambica Agarbathies Aroma & Industries Limited for the period ended 31<sup>st</sup> Dec 2020**

To

Board of Directors of Ambica Agarbathies Aroma & Industries Limited

We have reviewed the accompanying Statement of unaudited financial results of M/s. Ambica Agarbathies Aroma & Industries Limited for the quarter ended 31<sup>st</sup> December 2020 ("the Statement").


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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Attention is drawn to the fact that the figures for the period ended 31 December 2020 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures of the third quarter of previous financial year had only been reviewed and not subjected to audit.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised 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.

For Ramasamy Koteswara Rao and Co LLP  
Chartered Accountants  
(Firm's Registration No.010396S/S200084)

  
C V Koteswara Rao  
Partner  
(Membership No. 028353)  
UDIN: 21028353AAAAKD3214



Place: Hyderabad  
Date: 12-02-2021