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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 30<sup>th</sup> June, 2021.**

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 30<sup>th</sup> June, 2021.

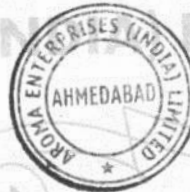
Kindly receive the same and update your records.

Thanking You,

For, Aroma Enterprises (India) Limited

Date :14/08/2021

Place: Ahmedabad



Mr. Ankit Shukla  
Authorized Signatory

**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 ("the Company")** for the quarter ended on **30th June, 2021 ("the Statement")**. This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review of the statement in accordance with the Standard on Review Engagement (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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. We draw attention to the following :
  - Loans and advances against purchases are outstanding for more than six months, the company classifies the same as undoubtful being receivable from related party. In case of any adverse scenario, it may effect going concern.

**Ahmedabad**

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**Mumbai**

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- There are statutory dues related to Goods & Service Tax, TDS, Provident Fund, Employee State Insurance etc. pending as at 30<sup>th</sup> June, 2021 for a period of more than six months from the date they became payable. Out of the said pending dues, GST Department has made encumbrance on bank accounts.

Our opinion is **not** modified in respect of this matter.

For, J P M K & Company  
Chartered Accountants

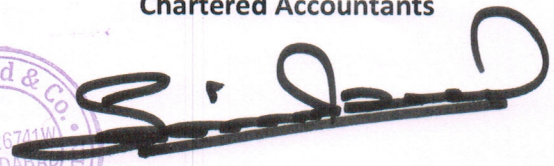
  
Jitendra Vageriya  
Partner  
M.No. 114424




Place: Ahmedabad  
Date: 14.08.2021

UDIN: 21114424AAAAIK2207

For Sunil Dad & Co.  
Chartered Accountants

  
Sunil R Dad  
Partner  
M.No. 120702



Place: Ahmedabad  
Date : 14.08.2021

UDIN: 21120702AAAAAPH5638

**AROMA ENTERPRISES (INDIA) LIMITED**

88, Ajanta Commercial Center, Near Income Tax Circle, Ashram Road, Ahmedabad - 380009

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**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2021**

Sr. No.	Particulars	Quarters Ended			Amount Rs. in Lacs
		30-06-21 (Unaudited)	31-03-21 (Audited)	30-06-20 (Unaudited)	Year Ended 31-03-21 (Audited)
I	Revenue from Operations (Net of Taxes)	-	-	-	-
II	Other Business Income	36.84	34.84	36.73	146.24
	<b>III. Total Income (I + II)</b>	<b>36.84</b>	<b>34.84</b>	<b>36.73</b>	<b>146.24</b>
IV	Expenses:				
(a)	Purchase of Stock in Trade	-	-	-	-
(b)	Changes of Inventories of Finished Goods, Works in Progress and Stock in Trade	-	69.73	-	69.73
(c)	Employees benefit expenses:	50.39	59.50	42.36	227.13
(d)	Finance Cost	0.35	0.52	0.66	1.79
(e)	Depreciation and Amortisation Expense:	1.93	2.78	2.76	11.26
(f)	Other Expenses	5.52	27.57	17.53	58.43
	<b>IV. Total Expenses (a to f)</b>	<b>58.19</b>	<b>160.10</b>	<b>63.31</b>	<b>368.34</b>
V	<b>Profit/(Loss) before Exceptional Items and Tax (III-IV)</b>	<b>(21.35)</b>	<b>(125.25)</b>	<b>(26.58)</b>	<b>(222.10)</b>
VI	Exceptional Items	-	(203.64)	-	(203.34)
VII	<b>Profit/ (Loss) Before Tax (V-VI)</b>	<b>(21.35)</b>	<b>78.39</b>	<b>(26.58)</b>	<b>(18.76)</b>
VIII	Tax Expenses				
(a)	Current Tax	-	-	-	-
(b)	Deffered Tax	(0.02)	(0.32)	(0.19)	(0.84)
	<b>VIII. Total Tax Expenses</b>	<b>(0.02)</b>	<b>(0.32)</b>	<b>(0.19)</b>	<b>(0.84)</b>
IX	<b>Profit/(Loss) for the period (VII - VIII)</b>	<b>(21.33)</b>	<b>78.71</b>	<b>(26.39)</b>	<b>(17.91)</b>
X	Other Comprehensive Income				
	(i) Items that will not be reclassified to the statement of profit and loss	-	-	-	-
	(ii) Items that will be reclassified to the statement of profit and loss	-	-	-	-
	<b>X. Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	<b>Total Comprehensive Income (IX+X)</b>	<b>(21.33)</b>	<b>78.71</b>	<b>(26.39)</b>	<b>(17.91)</b>
XII	Paid up Equity Share Capital (face value Rs. 10 per share)	494.04	494.04	494.04	494.04
XIII	Other Equity	-	-	-	(571.70)
XIV	Earnings/(Loss) Per Equity Share (based on net profit/(loss) for the period (IX))				
(i)	Basic	(0.43)	1.59	(0.53)	(0.36)
(ii)	Diluted	(0.43)	1.59	(0.53)	(0.36)

**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.
- The figures for the quarter ended 31 March 2021 are a balancing figure between the audited figures of the full financial year and the unaudited year to date figure upto the third quarter of the financial year ended 31 March, 2021.  
There is statutory dues related to Goods & Service Tax, TDS, Provident Fund, Employee State Insurance Etc. pending as at 30th June 2021 for a period of more than six months from the date they became payable. Out of the said, GST department has made encumbrance on one of the bank account.
- Due to the outbreak of Coronavirus (COVID-19) pandemic initially caused during last financial year and second wave during current quarter, there is no business operations during the quarter. However, the Management does not see any risks to the Company's ability to continue as a going concern and meet its liabilities as and when they become due based on the current indicators.



- 5 The statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 30th June 2021 and have issued an unmodified review report.
- 6 The standalone unaudited financial results of the Company for the quarter ended 30th June 2021 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at their meeting on 14th August, 2021.

Place: Ahmedabad  
Date : 14th August 2021

For and on behalf of the Board of Directors



  
Mr. Chirag Rawal  
Director  
DIN : 06560139