

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 June, 2023

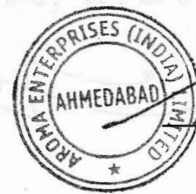
We are herewith submitting the Un-audited Financial Result along with Limited Review Report as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter ended on 30th June, 2023.

Kindly receive the same and update your records.

Thanking You,

For, Aroma Enterprises (India) Limited

Date : 14.08.2023
Place: Ahmedabad



Mr. Snehal Patel
Managing Director
DIN : 03097321

AROMA ENTERPRISES (INDIA) LIMITED

CIN : L51909GJ1994PLC021482

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

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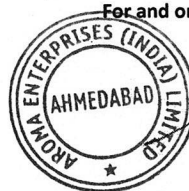
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2023

Sr. No.	Particulars	Quarters Ended			Amount Rs. in Lacs
		30-06-23 (Unaudited)	31-03-23 (Audited)	30-06-22 (Unaudited)	Year Ended 31-03-23 (Audited)
I	Revenue from Operations (Net of Taxes)	-	-	-	-
II	Other Business Income	-	-	38.65	-
	III. Total Income (I + II)	-	-	38.65	-
IV	Expenses:				
(a)	Purchase of Stock in Trade	-	-	-	-
(b)	Changes of Inventories of Finished Goods, Works in Progress and Stock in Trade	-	-	-	-
(c)	Employees benefit expenses	1.46	3.36	4.65	17.78
(d)	Finance Cost	-	-	-	-
(e)	Depreciation and Amortisation Expenses	0.93	1.32	1.34	5.37
(f)	Other Expenses	0.01	1.05	4.20	5.65
	IV. Total Expenses (a to f)	2.40	5.74	10.19	28.81
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	(2.40)	(5.74)	28.46	(28.81)
VI	Exceptional Items	-	-	-	-
VII	Profit/ (Loss) Before Tax (V-VI)	(2.40)	(5.74)	28.46	(28.81)
VIII	Tax Expenses				
(a)	Current Tax	-	-	-	-
(b)	Deferred Tax	0.14	0.04	0.10	0.38
	VIII. Total Tax Expenses	0.14	0.04	0.10	0.38
IX	Profit/(Loss) for the period (VII - VIII)	(2.54)	(5.78)	28.35	(29.19)
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	-	-	-	-
	X. Total Other Comprehensive Income	-	-	-	-
XI	Total Comprehensive Income (IX+X)	(2.54)	(5.78)	28.35	(29.19)
XII	Paid up Equity Share Capital (face value Rs. 10 per share)	494.04	494.04	494.04	494.04
XIII	Other Equity	-	-	-	(668.31)
XIV	Earnings/(Loss) Per Equity Share (based on net profit/(loss) for the period (IX))				
(i)	Basic	(0.05)	(0.12)	0.57	(0.59)
(ii)	Diluted	(0.05)	(0.12)	0.57	(0.59)

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 2023 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, 2023.
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 June, 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.
- The statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 30th June 2023 and have issued a modified review report.
- The standalone unaudited financial results of the Company for the quarter ended 30th June 2023 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at their meeting on 14th August, 2023.
- Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

Place: Ahmedabad
Date : 14th August 2023



For and on behalf of the Board of Directors

Mr. Snehal Patel
Managing Director
DIN : 03097321



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, 2023 ("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 :
 - **The accumulated losses of the Company as at 30th June, 2023 is amounting to Rs. 6,70,71,115/-. Loans and advances against purchases amounting to Rs. 19,59,28,661 receivable from the related parties are outstanding for more than six months, the said**



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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 the Emphasis of Matter paragraph. These events or conditions indicates that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern.

Our opinion is modified in respect of this matter.

5. We also draw attention to the following :

1. Various Statutory Authorities have made Bank Attachment for tax dues including interest totaling of Rs. 81,14,81,576/- (Interest 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.
2. 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 June, 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.
3. 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.

Date : 14/08/2023

Place : Ahmedabad

For S D P M & Co.

Chartered Accountants

Malay Pandit

Partner

M.No. 046482

FRN : 126741W

UDIN : 23046482BGSJJQ5993

