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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 and half year ended on 31st December, 2021

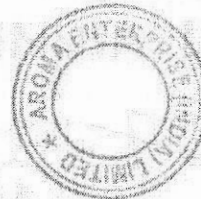
We are herewith submitting the Un-audited Financial Result along with Limited Review Report as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the quarter ended and nine month ended on 31st December, 2021.

Kindly receive the same and update your records.

Thanking You,

For, Aroma Enterprises (India) Limited

Date : 14.02.2022
Place: Ahmedabad



Mr. Chirag Rawal
Director
DIN : 06560139



LIMITED REVIEW REPORT
ON UNAUDITED IND AS COMPLIANT FINANCIAL RESULTS FOR THE QUARTER AND NINE
MONTHS ENDED 31/12/2021

(Pursuant to Regulation 33 of the SEBI (LODR) 2015 as amended up to the date)

To

The Board of Directors,

Aroma Enterprises (India) Limited

1. We have reviewed the accompanying statement of unaudited financial results of **AROMA ENTERPRISES (INDIA) LIMITED** for the quarter and Nine Months ended 31st December, 2021 and year to date results for the period from 1st April 2021 to 31st December 2021("the Statement") together with notes thereon attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations") as amended.
2. 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 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 the Companies (Indian Accounting Standards) Rules, 2015 as amended, read with circulars 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized 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.

5. 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.
- There are statutory dues related to Goods & Service Tax, TDS, Provident Fund, Employee State Insurance etc. pending as at 31st December, 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.

Place: Ahmedabad

Date: 14/02/2022

For, S D P M & Co.

Chartered Accountants



Sunil Dad

Partner

M.No.: 120702

UDIN: 2120702ACBKSO2748

AROMA ENTERPRISES (INDIA) LIMITED

UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2021

SR. NO.	PARTICULARS	QUARTERS ENDED			NINE MONTHS ENDED		AMOUNT RS. IN LACS
		31-12-21	30-09-21	31-12-20	31-12-21	31-12-20	FINANCIAL YEAR
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	ENDED 31/03/2021 AUDITED
	INCOMES						
I	Revenue from Operations (Net of Taxes)	-	-	-	-	-	-
II	Other Business Income	36.44	36.47	37.41	109.74	111.40	146.24
III	Total Income (I + II)	36.44	36.47	37.41	109.74	111.40	146.24
	EXPENSES						
(a)	Purchase of Stock in Trade.	-	-	-	-	-	-
(b)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	-	-	-	-	-	69.73
(c)	Employees Cost.	43.94	58.58	56.45	152.91	167.63	227.13
(d)	Finance Cost	0.84	1.71	0.21	2.91	1.27	1.79
(e)	Depreciation and Amortisation Expenses	1.95	1.96	2.83	5.84	8.48	11.26
(f)	Other Expenses	11.55	5.04	15.85	22.11	30.85	58.43
	TOTAL EXPENSES (IV (a to f))	58.29	67.30	75.35	183.77	208.24	368.34
V	Profit/(Loss) before Exceptional Items and Tax. (III-IV)	(21.85)	(30.83)	(37.94)	(74.03)	(96.84)	(222.10)
VI	Exceptional Items & Extraordinary Item	-	-	-	-	0.30	(203.34)
VII	Profit/ (Loss) Before Tax. (V-VI)	(21.85)	(30.83)	(37.94)	(74.03)	(97.14)	(18.76)
VIII	TAX EXPENSES.						
(a)	Current Tax.	-	-	-	-	-	-
(b)	Deferred Tax.	0.60	(0.50)	(0.15)	0.08	(0.52)	(0.84)
	Total Tax Expenses.	0.60	(0.50)	(0.15)	0.08	(0.52)	(0.84)
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS.	(22.45)	(30.33)	(37.79)	(74.11)	(96.62)	(17.92)
X	Other Comprehensive Income	-	-	-	-	-	-
XI	Total Comprehensive Income (IX+X)	(22.45)	(30.33)	(37.79)	(74.11)	(96.62)	(17.92)
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)	-	-	-	-	-	(571.70)
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized).						
(i)	Basic.	(0.46)	(0.62)	(0.77)	(1.52)	(1.98)	(0.36)
(ii)	Diluted.	(0.46)	(0.62)	(0.77)	(1.52)	(1.98)	(0.36)
XV	Income from Discontinuing Operations.	-	-	-	-	-	-
XVI	Profit / (Loss) from Discontinuing Operations	-	-	-	-	-	-
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with Current	(22.45)	(30.33)	(37.79)	(74.11)	(96.62)	(17.92)

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.

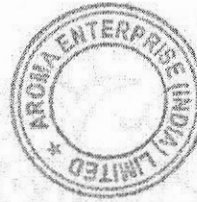




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2. There is statutory dues related to Goods & Service Tax, TDS, Provident Fund, Employee State Insurance Etc. pending as at 31st December, 2021 for a period of more than six months from the date they became payable. Out of the said, GST department has made encumbrance.
3. Due to the outbreak of Coronavirus (COVID-19) pandemic initially caused during last financial year and third 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.
4. The statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 31st December, 2021 and have issued an unmodified review report.
5. The standalone unaudited financial results of the Company for the quarter ended 31st December 2021 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at their meeting on 14th February, 2022.

Date : 14th February 2022
Place : Ahmedabad



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

Mr. Chirag Rawal
Director
DIN: 06560139

