



**AROMA ENTERPRISES (INDIA) LIMITED**

**Registered Office: 88, Ajanta Commercial Center Nr. Income Tax Circle, Ashram Road Ahmedabad –  
380009 CIN : L51909GJ1994PLC021482**

**Tel No.:079-27540175 Email id: [compliance.mgc@gmail.com](mailto:compliance.mgc@gmail.com)**

**POSTAL BALLOT NOTICE**

**[Pursuant to Section 110 of the Companies Act, 2013, read with Rule 22 of the Companies (Management and Administration) Rules, 2014 and other applicable Rules made there under]**

Dear Member(s),

Notice is hereby given pursuant to the provisions of Section 110 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act'), read with Rule 22 of the Companies (Management and Administration) Rules, 2014 (including any statutory modification or re-enactment(s) thereof for the time being in force) and pursuant to other applicable laws and regulations, that the resolutions appended below are proposed to be passed by the members of the Company by postal ballot /electronic voting (e-voting). Pursuant to Sections 102 and 110 of the Act, the explanatory statement pertaining to the proposed resolutions setting out the material facts concerning each resolution and the reasons there of is annexed hereto with a Postal Ballot Form for your consideration.

The Board of Directors has appointed Mr. Nikunj Shah, partner of NMV & Associates, Chartered Accountant as the scrutinizer for conducting the Postal Ballot and e-Voting process in a fair and transparent manner.

Members have the option to vote either by Postal Ballot or through e-Voting. Members are requested to carefully read the instructions printed on the Postal Ballot Form and return the same, duly completed, in the enclosed postage-prepaid self-addressed Business Reply Envelope so as to reach the Scrutinizer not later than the close of working hours i.e. 5:00 p.m. (IST) on Wednesday, 01<sup>st</sup> May, 2019. Postal Ballot Form, if sent by courier or by registered post / speed post at the expense of the Member(s), will also be accepted.

Postal Ballot Forms received after the close of working hours i.e. 5:00 p.m. (IST) on Wednesday, 01<sup>st</sup> May, 2019 will be treated as if no reply has been received from the Member. E-Voting will be blocked by Central Depository Services Limited ("CDSL") at 5:00 p.m. (IST) on Wednesday, 01<sup>st</sup> May, 2019 and e-Voting shall not be allowed beyond the said date and time.

Members desiring to opt for e-voting as per the facilities arranged by the Company are requested to read the instructions in the Notes under the section 'Voting through Electronic Means'. References to postal ballot(s) in this Postal Ballot Notice include votes received electronically.

**Resolutions: 01**

**To appoint Statutory Auditor of the Company to fill the Casual vacancy caused due to Resignation of Saurabh R Shah & Co. under Section 139 of The Companies Act, 2013**

To consider and, if thought fit, to pass with or without modification(s), the following Resolution as an **Ordinary Resolution**:

**"RESOLVED THAT** subject to the provisions of section 139 and 142 and other applicable provisions, if any, of the Companies Act, 2013, including any statutory modification(s) or re-enactment thereof, for the time being in force and the Articles of Association of the Company and on recommendation of the Audit Committee, M/s. J. Vageriya & Associates (FRN: 124193W) Chartered Accountants, Ahmedabad and M/s. Sunil Dad & Co. (FRN: 126741W) Chartered Accountants, Ahmedabad, be and are hereby appointed as Joint Statutory Auditors of the Company for the financial year 2018 – 2019, to fill casual vacancy caused by resignation of M/s. Saurabh R Shah & Co, Chartered Accountant, to hold office from the conclusion of this meeting until the conclusion of next Annual General Meeting at such remuneration as may be determined by Board of Directors of the Company from time to time."

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**“RESOLVED FURTHER THAT** any of the Directors and / or Managing Director and / or Key Managerial Personnel of the company be and is hereby authorized to do all such acts, deeds and things, to execute all such documents, instruments and writings as may be required to give effect to this Resolution.”

**Resolution No. 02**

**Approval of Investment (s) Loans, Guarantee and Security in excess of limit specified under Section 186 of The Companies Act, 2013**

To consider and, if thought fit, to pass, with or without modification(s) the following resolutions as **Special Resolution**:

**“RESOLVED THAT** pursuant to Section 186(3) and other applicable provisions, if any, of the Companies Act, 2013 and the Rules made there under (including any statutory modification thereof for the time being in force and as may be enacted from time to time), and in terms of Articles of Association of the Company and subject to such approvals, consents, sanctions and permissions as may be necessary, the consent of the members be and is hereby accorded to the Board of Directors (hereinafter referred to as "the Board" which term shall be deemed to include any Committee which the Board may constitute for this purpose or any person(s) authorized by the Board) for making investment(s) in excess of limits specified under Section 186 of Companies Act, 2013 from time to time in acquisition of securities of any-body corporate or for giving loans, guarantees or providing securities to any-body corporate or other person / entity whether in India or outside India, as may be considered appropriate for an amount not exceeding Rs. 50 Crores (Rupees Fifty Crores Only), notwithstanding that such investment and acquisition together with the Company's existing investments in all other bodies corporate, loans and guarantees given and securities provided shall be in excess of the limits prescribed under section 186(3), of the Companies Act, 2013.”

**“RESOLVED FURTHER THAT** for the purpose of giving effect to the above, any of the Directors and / or Managing Director and / or Key Managerial Personnel of the Company be and is hereby authorized to finalize and execute all agreements, documents and writings and to do all acts, deeds and things in this connection and incidental thereto as they may in their absolute discretion deem fit to give effect to this resolution.”

**Resolution No: 03**

**Ratification and Increase in Borrowing Limits exceeding the aggregate of the paid up capital and Free Reserves of the company under Section 180 of The Companies Act, 2013**

To consider and, if thought fit, to pass, with or without modification(s) the following resolutions as **Special Resolution**:

**“RESOLVED THAT** pursuant to the provisions of Section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers)Rules, 2014, including any statutory modification(s) or re-enactment thereof, for the time being in force, and the Articles of Association of the Company, consent of the Members be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as “the Board” which term shall be deemed to include any Committee of the Board), to ratify decision by the board and to borrow any sum or sums of money from time to time at its discretion, for the purpose of the business of the Company, from any one or more Banks, Financial Institutions and other Persons, Firms, Bodies Corporate, notwithstanding that the monies to be borrowed together with the monies already borrowed by the Company (apart from temporary loans obtained from the Company’s Bankers in the ordinary course of business) may, at any time, exceed the aggregate of the paid-up share capital of the Company and its free reserves (that is to say reserves not set apart for any specific purpose), subject to such aggregate borrowings not exceeding the amount which is Rs. 50 Crores (Rupees Fifty Crores only) over and above the aggregate of the paid-up share capital of the Company and its free reserves (that is to say reserves not set apart for any specific purpose) and that the Board be and is hereby empowered and authorized to arrange or fix the terms and conditions of all such monies to be borrowed from time to time as to interest, repayment, security or otherwise as it may, in its absolute discretion, think fit.”

**“RESOLVED FURTHER THAT** for the purpose of giving effect to the above, any of the Directors and / or Managing Director and / or Key Managerial Personnel of the Company be and is hereby authorized to finalize and execute all agreements,



documents and writings and to do all acts, deeds and things in this connection and incidental thereto as they may in their absolute discretion deem fit to give effect to this resolution."

**Resolution No: 04**

**Entering Into Related Party Transactions with Mr. Snehal Patel, Managing Director of the company under Section 188 of The Companies Act, 2013:**

To consider and, if thought fit, to pass, with or without modification(s) the following resolutions as an **Ordinary Resolution:**

**"RESOLVED THAT** pursuant to provisions of Section 188(1)(d), and other applicable provisions, if any of the Companies Act, 2013 read with Rule 15 of the Companies (Meeting of Board and its Powers) Rules, 2014 (including any statutory modification(s) or re – enactment thereof, for the time being in force), and the Memorandum and Articles of Association of the Company, the consent of the members be and is hereby accorded to the Board (hereinafter referred to as "the Board" which term shall be deemed to include any Committee which the Board may constitute for this purpose or any person(s) authorized by the Board) to enter into the transaction(s) with Mr. Snehal Patel with respect to availing or rendering of Services in terms of payment of royalty of 3% of Gross Sales arising out of the usage of trademark, per year."

**"RESOLVED FURTHER THAT** the consent of the members be and is hereby accorded to the Board of Directors to pay Royalty to Mr. Snehal Patel, Managing Director and registered owner of trademark, for a license to use the trademarks of the registered owner for royalty of 3% of Gross Sales arising out of the usage of trademark, per year, with effect from April 1, 2019 and on such other terms and conditions as may be agreed to by the Board."

**"RESOLVED FURTHER THAT** for the purpose of giving effect to the above, any of the Directors and / or Managing Director and / or Key Managerial Personnel of the Company be and is hereby authorized to finalize and execute all agreements, documents and writings and to do all acts, deeds and things in this connection and incidental thereto as they may in their absolute discretion deem fit to give effect to this resolution."

**Resolution No: 05**

**Entering Into Related Party Transactions with SK Products LLP under Section 188 of The Companies Act, 2013:**

To consider and if thought fit, to pass with or without modification, the following resolution as an **Ordinary Resolution:**

**"RESOLVED THAT** pursuant to Section 188(1)(a), 188(1)(d), and other applicable provisions, if any of the Companies Act, 2013 read with Rule 15 of the Companies (Meeting of Board and its Powers) Rules, 2014 (including any statutory modification(s) or re – enactment thereof, for the time being in force), and the Memorandum and Articles of Association of the Company, the consent of the members be and is hereby accorded to the Board (hereinafter referred to as "the Board" which term shall be deemed to include any Committee which the Board may constitute for this purpose or any person(s) authorized by the Board) to ratify and /or enter into the transaction(s) on arms length basis with SK Products LLP for Sale, Purchase or supply of any goods or materials and Availing & Rendering of Services, for a Period of 05 years at lump sum consideration of INR25 Crores per year (Rupees Twenty Five Crores)."

**"RESOLVED FURTHER THAT** for the purpose of giving effect to the above, any of the Directors and / or Managing Director and / or Key Managerial Personnel of the Company be and is hereby authorized to finalize and execute all agreements, documents and writings and to do all acts, deeds and things in this connection and incidental thereto as they may in their absolute discretion deem fit to give effect to this resolution."

**For, Aroma Enterprises (India) Limited**

**Date: 29.03.2019**

**Place : Ahmedabad**

**SD/-  
Mr. Abdul Hajiwala  
Company Secretary & Compliance Officer**

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**Notes:**

1. An Explanatory Statement pursuant to Section 102 read with Section 110 of the Act, setting out the material facts and reasons for the proposed Resolutions above, is appended here in below along with the Postal Ballot Form for your consideration.
2. The Postal Ballot Notice is being sent to the members whose names appear on the Register of Members /List of Beneficial Owners as received from the Central Depository Services (India) Limited as on Friday, 29<sup>th</sup> March, 2019. The Postal Ballot Notice is being sent to members in electronic form to the email addresses registered with their Depository Participants (in case of electronic shareholding) / the Company's Registrar and Share Transfer Agents (in case of physical shareholding). For members whose email IDs are not registered, physical copies of the Postal Ballot Notice are being sent by permitted mode along with a postage—pre paid self-addressed Business Reply Envelope.
3. Members whose names appear on the Register of Members /List of Beneficial Owners as on Friday, 29<sup>th</sup> March, 2019 will be considered for the purpose of e-voting.
4. Resolutions passed by the members through Postal Ballot are deemed to have been passed as if they have been passed at a General Meeting of the members.
5. The members can opt for only one mode of voting, i.e., either by physical ballot or e-voting. In case members cast their votes through both the modes, voting done by e-voting shall prevail and votes cast through physical Postal Ballot Forms will be treated as invalid.
6. Members who have not registered their e-mail ID are requested to register the same with RTA in order to receive the Company's Annual Report and other communication electronically in future.
7. In case a member is desirous of obtaining a printed Postal Ballot Form or a duplicate, he or she may send an e-mail to [compliance.mgc@gmail.com](mailto:compliance.mgc@gmail.com) . The Registrar and Transfer Agent / Company shall forward the same along with postage-prepaid self-addressed Business Reply Envelope to the member.
8. Voting rights shall be reckoned on the paid-up value of shares registered in the name of the members as Friday, 29<sup>th</sup> March, 2019.
9. In compliance with Sections 108 and 110 of the Companies Act, 2013 read with (i) Rule 20 and Rule 22 of the Companies (Management and Administration) Rules, 2014, as amended; and (ii) Regulation 44 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Company has provided the facility to the members to exercise their votes electronically and vote on all the resolutions through the e-voting service facility arranged by CDSL. The instructions for electronic voting are annexed to this Notice.
10. The e-Voting period shall commence on Tuesday, 02<sup>nd</sup> April, 2019 at 9:00 a.m. (IST) and end on Wednesday, 01<sup>st</sup> May, 2019 at 5:00 p.m. (IST). The e-Voting will be blocked by CDSL thereafter. During this period, Members of the Company holding shares either in physical or dematerialised form, as on the cut-off date, i.e. Friday, 29<sup>th</sup> March, 2019, may cast their vote electronically.
11. A member cannot exercise his vote by proxy on postal ballot.
12. Members desiring to exercise their vote by physical postal ballot are requested to carefully read the instructions printed in the Postal Ballot Form and return the Postal Ballot form duly completed and signed, in the enclosed self-addressed Business Reply Envelope to the Scrutinizer, so that it reaches the Scrutinizer not later than close of working hours (i.e. 17:00 hours IST) on Wednesday, 01<sup>st</sup> May, 2019. The postage will be borne by the Company. However, envelopes containing postal ballots, if sent by courier or registered / speed post at the expense of the members will also be accepted. If any postal ballot is received after 17:00 hours IST on Wednesday, 01<sup>st</sup> May, 2019, it will be considered that no reply from the member has been received.
13. The Scrutinizer will submit his report to the Chairman or any other person authorised by him after the completion of scrutiny, and the result of the voting by postal ballot will be announced by the Chairman or any other officer of the Company duly authorized, on or before Friday, 03<sup>rd</sup> May, 2019 and will be displayed on the website of the Company (Website), besides being communicated to the stock exchanges, depository, registrar and share transfer agent on the said date.
14. The last date for the receipt of duly completed Postal Ballot Forms or e-voting shall be the date on which the resolution would be deemed to have been passed, if approved by the requisite majority.



15. All the material documents referred to in the explanatory statement will be available for inspection at the registered office of the Company during office hours on all working days from the date of dispatch until the last date for receipt of votes by postal ballot /e-voting i.e. Wednesday, 01<sup>st</sup> May, 2019.

**The instructions for members for voting electronically are as under:-**

In compliance with the provisions of Section 108 of the Companies Act, 2013, read with Companies (Management & Administration) Rules, 2014 and Regulation 44 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, the Company is pleased to offer e-voting facility to the members to cast their votes electronically on all resolutions set out forth in the Postal Ballot. The Company has engaged the services of Central Depository Services Limited (CDSL) to provide e-voting facility

1. Kindly note that all new e-Voting instances will have to be registered on [www.evotingindia.com](http://www.evotingindia.com).
2. Companies should ensure that the total shareholdings (number of shares) are mentioned correctly. RTAs should ensure that the start date and time, end date and time are mentioned correctly for a given EVSN.
3. Once the EVSN is verified by the RTA checker, modifications are not permitted.
4. The PAN number should be of 10 characters only and is a mandatory field. Any value below or greater than 10 characters will be rejected by the system.
5. In case of records not having PAN number in the ROM file, a PAN value using the first two characters of the first name field excluding any special characters and the remaining eight digits from the Sequence Number in the ROM file would have to be provided in the ROM file. The sequence number should be generated by the RTA. If the sequence number is less than eight digits the remaining digits should be padded with the relevant number of 0 (Zero) from the left.
6. The sequence number should be communicated, in the notice, to those shareholders whose PAN number is not available and has been provided by the company in the ROM file.
7. Adequate precaution should be taken to ensure that the correct sub-status has been recorded for each member id / folio number for de-mat and physical shareholders.
8. In case Date of Birth (DOB) and Dividend Bank Details field is left blank in the ROM file, CDSL will populate the Folio Number / de-mat account number in the Dividend Bank Details field. The same should be communicated in the notice to the shareholders.

We wish to highlight a few benefits of the system:

1. Passwords can be self-generated by the De-mat Shareholders of the Company.
2. Corporate shareholders can vote on multiple accounts through a single login.
3. Requirement of quoting the EVSN number in the notice is done away with.
4. After execution of the Finalize Voting option by the Scrutinizer, the company would be able to view the final voting report in their login.

The e-voting instructions for intimation to shareholders are enclosed for review and implementation.

In case of any queries kindly mail us on [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or on 18002005533.

**The instructions for shareholders voting electronically are as under:**

- i. **The voting period begins on Tuesday, 02<sup>nd</sup> April, 2019 10:00 A.M. and ends on Wednesday, 01<sup>st</sup> May, 2019 05:00 P.M.** During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Friday, 29<sup>th</sup> March, 2019, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- ii. The shareholders should log on to the e-voting website [www.evotingindia.com](http://www.evotingindia.com).
- iii. Click on Shareholders.
- iv. Now Enter your User ID.
  - a. For CDSL: 16 digits beneficiary ID,
  - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

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- c. Members holding shares in Physical Form should enter Folio Number registered with the Company.
- v. Next enter the Image Verification as displayed and Click on Login.
- vi. If you are holding shares in demat form and had logged on to [www.evotingindia.com](http://www.evotingindia.com) and voted on an earlier voting of any company, then your existing password is to be used.
- vii. If you are a first time user follow the steps given below:

<b>For Members holding shares in Demat Form and Physical Form</b>	
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) <ul style="list-style-type: none"> <li>• Members who have not updated their PAN with the Company/Depository Participant are requested to use the the first two letters of their name and the 8 digits of the sequence number in the PAN field. Sequence number is printed on the covering letter of the Notice.</li> <li>• In case the sequence number is less than 8 digits enter the applicable number of 0's before the number after the first two characters of the name in CAPITAL letters. Eg. If your name is Ramesh Kumar with sequence number 1 then enter RA00000001 in the PAN field.</li> </ul>
DOB	Enter the Date of Birth as recorded in your demat account or in the company records for the said demat account in dd/mm/yyyy format.
Dividend Bank Details	Enter the Dividend Bank Details as recorded in your demat account or in the company records for the said demat account or folio. <ul style="list-style-type: none"> <li>• Please enter the DOB or Dividend Bank Details in order to login. If the details are not recorded with the depository or company please enter the Number of Shares in the Dividend Bank details field.</li> </ul>

- viii. After entering these details appropriately, click on "SUBMIT" tab.
- ix. Members holding shares in physical form will then directly reach the Company selection screen. However, members holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the dematholders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- x. For Members holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- xi. Click on the EVSN for the relevant Aroma Enterprises (India) Limited on which you choose to vote.
- xii. On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- xiii. Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- xiv. After selecting the resolution you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- xv. Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- xvi. You can also take out print of the voting done by you by clicking on "Click here to print" option on the Voting page.
- xvii. If Demat account holder has forgotten the same password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system
- xviii. Shareholders can also cast their vote using CDSL's mobile app m-Voting available for android based mobiles. The m-Voting app can be downloaded from Google Play Store. iPhone and Windows phone users can download the app from the App Store and the Windows Phone Store respectively on or after 30<sup>th</sup> June, 2017. Please follow the instructions as prompted by the mobile app while voting on your mobile.
- xix. Note for Non-Individual Shareholders & Custodians:
  - Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to [www.evotingindia.com](http://www.evotingindia.com) and register themselves as Corporate and Custodians respectively.
  - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com)

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- After receiving the login details they have to create compliance user should be created using the admin login and password. The Compliance user would be able to link the account(s) for which they wish to vote on.
  - A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favor of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- xx. In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at [www.evotingindia.com](http://www.evotingindia.com) under help section or write an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com).

To conduct the e – voting process in fair and transparent manner, the Company has appointed Mr. Nikunj Shah, partner of M/s. NMV & Associates, Chartered Accountant, Ahmedabad as the Scrutinizer for purpose of E – voting to count the votes casted in favor or against the resolution proposed for all the items of the Notice as mentioned in the Notice and to comply with the provisions of Section 108 of the Companies Act, 2013.

The Results declared along with the Scrutinizer's Report shall be placed on the Company's website and on the website of CDSL within two (2) days of passing of the resolutions and communicated to the BSE Limited.



## Explanatory Statement pursuant to Section 102 of the Companies Act, 2013

### Item No. :01

M/s. Saurabh R Shah & Co Chartered Accountant, Ahmedabad, have tendered their resignation due to change in constitution of Audit Firm and increase in work pressure , from the position of Statutory Auditors, resulting into a casual vacancy in the office of Statutory Auditors of the company as envisaged by section 139(8) of the Companies Act, 2013. Casual vacancy caused by the resignation of auditors can only be filled up by the Company in General Meeting with the consent of the members. The appointment of the joint auditors has been approved by the Audit Committee in its meeting held on 28.03.2019 and by the Board in terms of Section 177 of the Companies Act, 2013.

Board proposes that M/s. J. Vageriya & Associates (FRN: 124193W) Chartered Accountants, Ahmedabad and M/s. Sunil Dad & Co. (FRN: 126741W) Chartered Accountants, Ahmedabad, be appointed as the Joint Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/S. Saurabh R Shah & Co Chartered Accountant for the financial year 2018-2019.

M/s. J. Vageriya & Associates (FRN: 124193W) Chartered Accountants, Ahmedabad and M/s. Sunil Dad & Co. (FRN: 126741W) Chartered Accountants, Ahmedabad, have conveyed their consent to be appointed as the Joint Statutory Auditors of the Company along with a confirmation that, their appointment, if made by the members, would be within the limits prescribed under the Companies Act, 2013.

The documents in relation to the transaction which is proposed for your approval can be inspected at the registered office of the company during the business hours i.e 10.00 a.m to 06.00p.m.

The Board proposes the aforesaid resolution for your approval.

None of the Directors / Key Managerial Personnel and their relatives is interested in this resolution in any way, concerned or interested in the said resolution.

### Item No. 02

In order to make optimum use of funds available with the Company and also to achieve long term strategic and business objectives, the Board of Directors of the Company proposes to make use of the same by making investment in other bodies corporate or granting loans, giving guarantee or providing security to other persons or other body corporate or as and when required.

Pursuant to the provisions of section 186(3) of the Companies Act, 2013 and rules made there under, the Company needs to obtain prior approval of shareholders / members by way of special resolution passed at the General Meeting in case the amount of investment, loan, guarantee or security proposed to be made is more than the higher of sixty percent of the paid up share capital, free reserves and securities premium account or one hundred percent of free reserves and securities premium account.

Permission is sought to the provisions of Section 186 of the Companies Act, 2013 to give powers to the Board of Directors, for making further investment, providing loans or give guarantee or provide security in connection with loans for an amount not exceeding Rs. 50 Crores (Rupees Fifty Crores).

The documents in relation to the transaction which is proposed for your approval can be inspected at the registered office of the company during the business hours i.e 10.00 a.m to 06.00 p.m.

The Board proposes the aforesaid resolution for your approval.

None of the Directors / Key Managerial Personnel and their relatives is interested in this resolution in any way, concerned or interested in the said resolution.





**Item No. 03**

The company proposes to the members to ratify the transactions undertaken by the Board of Directors of the company in the ordinary course of business and in due regards with the operations of the company. It is hereby proposed to the members to ratify the transaction undertaken by Board in compliance with Section 180(1)(c) of the Companies Act, 2013.

Keeping in view the Company's existing and future financial requirements to support its business operations, the Company needs additional funds. For this purpose, the Company is desirous of raising finance from various Banks and/or Financial Institutions and/or any other lending institutions and/or Bodies Corporate and/or such other persons/ individuals as may be considered fit, which, together with the moneys already borrowed by the Company (apart from temporary loans obtained from the Company's bankers in the ordinary course of business) may exceed the aggregate of the paid-up capital and the free reserves of the Company.

Pursuant to Section 180(1)(c) of the Companies Act, 2013, the Board of Directors cannot borrow more than the aggregate amount of the paid-up capital of the Company, Free Reserves and Security Premium at any one time except with the consent of the members of the Company in a General Meeting. The Board recommends this resolution for the approval of the members as Special Resolution.

The Board proposes the aforesaid resolution for your approval.

The documents in relation to the transaction which is proposed for your approval can be inspected at the registered office of the company during the business hours i.e 10a.m to 06.00 p.m.

None of the Directors / Key Managerial Personnel and their relatives is interested in this resolution in any way, concerned or interested in the said resolution.

**Item No. 04**

As per the provisions of the Section 188 of the Companies Act, 2013, every related party transactions needs to be approved by the Board and/or from the Members in the General Meeting of the Company. In pursuance to the provisions of sub – section (3) of Section 188 of the Companies Act, 2013, where any contract or arrangement have already been entered by a director or other employee, without obtaining the consent of the Board or the approval of the members, as the case may be, the Company shall within 3 months from the date of such contract or arrangement, ratify in the Board or by the shareholders as the case may be, such contract or arrangement.

The amended Listing Agreement with Stock Exchanges contains for the material related party transaction approval. However, in pursuance to the provision of Regulation 15 of the SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015 (the "Regulations"), the provisions of Regulation 17 to Regulation 27 are not being applicable to the Company.

Members of the Company are requested to note that Section 188(1)(d) of the Companies Act, 2013, read with the relevant Rules made there under requires any transaction entered into between related parties for "Rendering or availing of Services", where the amount involved exceeds Rs. 50,00,00,000/- (Rupees Hundred Crores only) or 10% of Turnover, whichever is lower, to be approved by the members of the Company by way of an Ordinary resolution.

The Company in consonance with Section 188 of the Companies Act,2013 is of a view of payment of Royalty to Mr. Snehal Patel, Managing Director and registered owner of the trademark. Hence, to undergo the transaction, the Board hereby propose to seek your approval. The details of the Related Party transactions are mentioned below:

<b>Name of the Related Party</b>	<b>Name of the Director/Key Managerial Personnel who is Related</b>	<b>Nature of Relationship</b>	<b>Duration</b>	<b>Monetary Value</b>	<b>Nature and Particulars of the contract/ Arrangement</b>
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Mr.Snehal Patel	Mr.Snehal Patel, Managing Director	Holds Directorship and Shares in the Company	On-going transaction till revoked by the company	3% of Gross Sales arising out of the usage of trademark, per year	Availing or rendering of Services
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Our company being majorly involved in trading of cigarettes, proposes to pay royalty to Mr. Snehal Patel who is the Managing Director of the company and one of the major stake-holder of the promoter group for the use of the trademark, being its Registered owner. A well nurtured trademark brings several advantages to the Company in terms of establishing the goodwill and creating brand value of the company. It enables the Company to get connected to various stakeholders with whom the Company deals within the ordinary course of business. As a reason of which in terms of return to the registered owner of the trademark the company wishes to pay royalty to him.

Hence, it is proposed to pay a trademark license fee in terms of royalty to Mr. Snehal Patel of 3% of Gross Sales arising out of the usage of trademark, per year by the company with effect from April 1, 2019.

The transaction being a related party transaction, has been approved by the Audit Committee in its meeting held on 28.03.2019 and by the Board in terms of Section 177 of the Companies Act, 2013.

The documents in relation to the transaction which is proposed for your approval can be inspected at the registered office of the company during the business hours i.e 10a.m to 06.00 p.m.

The Board proposes the aforesaid resolution for your approval.

None of the Directors and Key Managerial Personnel is interested in this resolution except for Mr. Snehal Patel, Managing Director and his relatives.

#### **Item No. 05**

As per the provisions of the Section 188 of the Companies Act, 2013, every related party transactions needs to be approved by the Board and/or from the Members in the General Meeting of the Company. In pursuance to the provisions of sub – section (3) of Section 188 of the Companies Act, 2013, where any contract or arrangement have already been entered by a director or other employee, without obtaining the consent of the Board or the approval of the members, as the case may be, the Company shall within 3 months from the date of such contract or arrangement, ratify in the Board or by the shareholders as the case may be, such contract or arrangement.

The third proviso to Section 188(1) of the Companies Act, 2013, states that Section 188(1) shall not apply to any transactions entered into by the Company in its ordinary course of Business, at an arm's length basis.

The amended Listing Agreement with Stock Exchanges contains for the material related party transaction approval. However, in pursuance to the provision of Regulation 15 of the SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015 (the "Regulations"), the provisions of Regulation 17 to Regulation 27 are not being applicable to the Company.

Members of the Company are requested to note that Section 188(1)(a)&188(1)(d) of the Companies Act, 2013, read with the relevant Rules made there under requires any transaction entered into between related parties for "sale, purchase or supply of any goods or materials" & "Rendering or availing of Services", where the amount involved exceeds Rs. 100,00,00,000/- (Rupees Hundred Crores only) or 10% of Turnover, whichever is lower and 50,00,00,000/- (Rupees Fifty Crores only) or 10% of Turnover, whichever is lower, to be approved by the members of the Company by way of an Ordinary resolution.

Members may please note that based on the aforementioned criteria, the Board of Director have already ratified in the Board Meeting and have considered for your ratification for the transaction entered with SK Products LLP, in which Mr. Snehal Patel, Managing Director of the Company is a Designated partner and has contribution towards the capital of LLP.

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

CIN : L51909GJ1994PLC021482 Email Id: [compliance.mgc@gmail.com](mailto:compliance.mgc@gmail.com)

Website : [www.aromaenterprises.in](http://www.aromaenterprises.in) Phone no. 079-27540175



Name of the Related Party	Name of the Director / Key Managerial Personnel who is related	Nature of Relationship	Duration	Monetary Value	Nature and Particulars of the Contract / Arrangements
SK Products LLP	Mr. Snehal Ajitbhai Patel, Managing Director	Holds Directorship and Shares in the Company	5 Years	INR 25.00 Crores per year	Purchase, Sales & Supply of Goods and Availing & Rendering of Services

The Board proposes the aforesaid resolution for your approval.

None of the Directors and Key Managerial Personnel is interested in this resolution except for Mr. Snehal Patel, Managing Director and his relatives.

**For, Aroma Enterprises (India) Limited**

**Date: 29.03.2019**  
**Place: Ahmedabad**

**SD/-**  
**Mr. Abdul Hajiwala**  
**Company Secretary & Compliance Officer**



#### Notes to Postal Ballot:

1. Please read the instructions printed below carefully before filling this form and for e-voting, please refer to the instructions for voting through electronic means provided in the Postal Ballot Notice sent herewith.
2. The last date for the receipt of Postal Ballot Forms by the Scrutinizer is Wednesday, 29<sup>th</sup> March, 2019 up to 17:00 Hours IST.

#### Instructions:

1. A member desiring to exercise vote by postal ballot may complete this Postal Ballot Form and send it to the Scrutinizer in the attached postage prepaid self-addressed Business Reply Envelope. Postage will be borne and paid by the Company. However, envelopes containing postal ballots, if deposited in person or sent by courier / speed post at the expense of the member, will also be accepted.
2. Alternatively, a member may vote through electronic mode as per the instructions for voting through electronic means provided in the Postal Ballot Notice sent herewith.
3. The self-addressed envelope bears the name of the Scrutinizer appointed by the Board of Directors of the Company.
4. This form should be completed and signed by the member. In case of joint holding, this form should be completed and signed (as per the specimen signature registered with the Company) by the first named member and in his / her absence, by the next named member.
5. Consent must be accorded by placing a tick mark [ ] in the column, 'I assent to the resolution', or dissent must be accorded by placing a tick mark [ ] in the column, 'I dissent to the resolution'
6. The votes of a member will be considered invalid on any of the following grounds:
  - a) if the Postal Ballot form has not been signed by or on behalf of the member;
  - b) if the member's signature does not tally;
  - c) if the member has marked his / her / its vote both for 'Assent' and also for 'Dissent' to the 'Resolution' in such a manner that the aggregate shares voted for 'Assent' and 'Dissent' exceeds total number of shares held;
  - d) if the member has made any amendment to the resolution or imposed any condition while exercising his vote.
  - e) if the Postal Ballot Form is incomplete or incorrectly filled;
  - f) if the Postal Ballot Form is received torn or defaced or mutilated such that it is difficult for the Scrutinizer to identify either the member or the number of votes, or whether the votes are for 'Assent' or 'Dissent', or if the signature could not be verified, or one or more of the above grounds;
  - g) if the form other than the one issued by the Company is used;
7. Duly completed Postal Ballot Forms should reach the Scrutinizer on or before Wednesday, 29<sup>th</sup> March, 2019. If any Postal Ballot Form is received after this date, it will be considered that no reply from such member has been received.
8. A member may request for a duplicate Postal Ballot Form, if so required. However, the duly filled in duplicate Postal Ballot Forms should reach the Scrutinizer no later than the date specified in Item (7) above.
9. In case of shares held by companies, trusts, societies, etc., the duly completed Postal Ballot Form should be accompanied by a certified true copy of Board Resolution / Power of Attorney/ attested specimen signatures etc. In case of electronic voting, documents such as the certified true copy of Board Resolution / Power of Attorney, along with attested specimen signatures, should be mailed to the Scrutinizer at [nikunjshah@gmail.com](mailto:nikunjshah@gmail.com), with a copy marked to [evoting@cdsl.co.in](mailto:evoting@cdsl.co.in), or deposited at the registered office of the Company.
10. Members are requested NOT to send any other paper along with the Postal Ballot Form in the enclosed self-addressed postage prepaid envelopes in as much as all such envelopes will be sent to the Scrutinizer and any extraneous paper found in such envelopes would be destroyed by the Scrutinizer and the Company would not be able to act on the same.
11. A member need not use all his / her votes nor does he / she need to cast his / her votes in the same way.
12. Voting rights shall be reckoned on the paid-up value of the shares registered in the name of the member on the relevant date, i.e. Friday, 29<sup>th</sup> March, 2019.
13. The Scrutinizer's decision on the validity of the postal ballot shall be final.
14. Only a member entitled to vote is entitled to fill in the Postal Ballot Form and send it to the Scrutinizer, and any recipient of the Notice who has no voting right should treat the Notice as an intimation only.



**AROMA ENTERPRISES (INDIA) LIMITED**

**Registered Office: 88, Ajanta Commercial Center Nr. Income Tax Circle, Ashram Road Ahmedabad - 380009 CIN : L51909GJ1994PLC021482**

**Tel No. : 079-27540175 Email id: [compliance.mgc@gmail.com](mailto:compliance.mgc@gmail.com)**

Serial No .....

**POSTAL BALLOT FORM**

<b>1</b>	Name of the shareholder (s) including joint holder(s) if any  (in block letters)	
<b>2</b>	Registered address of the sole/first named shareholder	
<b>3</b>	Registered Folio No/ DPID No/Client ID No.*  * (Applicable to Members having shares in Demat form)	
<b>4</b>	E-Mail Id	
<b>5</b>	Number of shares held	

I/we hereby exercise my/our vote in respect of the following resolutions to be passed through postal ballot / e-voting for the business enumerated below by recording my / our assent or dissent by placing tick (√) mark at the appropriate box below:

<b>Description of the Resolutions</b>	<b>No. of shares held</b>	<b>I/we assent to the resolution (For)</b>	<b>I/we dissent to the resolution (Against)</b>
To appoint Statutory Auditor of the Company to fill the Casual vacancy caused due to Resignation of Saurabh R Shah & Co. under Section 139 of The Companies Act, 2013			
Approval of Investment (s) Loans, Guarantee and Security in excess of limit specified under Section 186 of The Companies Act, 2013			

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Ratification and Increase in Borrowing Limits exceeding the aggregate of the paid up capital and Free Reserves of the company under Section 180 of The Companies Act, 2013			
Entering Into Related Party Transactions with Mr. Snehal Patel, Managing Director of the company under Section 188 of The Companies Act, 2013			
Entering Into Related Party Transactions with SK Products LLP under Section 188 of The Companies Act, 2013			

**Place:**

**Date:**

**Signature of the Shareholder**

**E-Voting Particulars**

<b>EVEN (E-voting Event no.)</b>	<b>USER ID</b>	<b>PASSWORD/PIN</b>