## ORIENTAL AROMATICS LIMITED CIN L17299MH1972PLC285731

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Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September 2024

₹ in Lakh (Except per share data)

Sr.		Quarter Ended			Half Year Ended		Year Ended
No.	Particulars	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
140.		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income :						
	a) Revenue from operations	23,677.02	21,575.82	22,682,35	45,252.84	42,251.73	83,640.47
	b) Other Income	213.47	174.34	281.15	387.81	338.79	732.56
	Total Income	23,890.49	21,750.16	22,963.50	45,640.65	42,590.52	84,373.03
2	Expenses:						
4400	a) Cost of materials consumed	16,801.50	11,989.73	12,329.09	28,791.23	26,136.12	53,253.68
	b) Change in Inventories of Finished goods & Work in Progress	(2,760.66)	898.42	4,272.71	(1,862.24)	4,564.02	3,893.79
	c) Manufacturing and Operating Costs	3,505.30	3,141.67	2,529.47	6,646.97	5,331.91	11,176.17
	d) Employee benefits expense	1,805.73	1,764.56	1,303.71	3,570.29	2,646.70	5,400.19
	e) Finance Costs - net (Refer Note 3 below)	498.03	409.79	547.88	907.82	1,006.54	2,048.59
	f) Depreciation & Amortization expense	512.30	485.18	490.91	997.48	969.41	1,967.48
	g) Other expenses	1,435.60	1,496.71	1,140.12	2,932.31	2,364.85	5,182.80
	Total Expenses	21,797.80	20,186.06	22,613.89	41,983.86	43,019.55	82,922.70
3	Profit / (Loss) Before Tax (1-2)	2,092.69	1,564.10	349.61	3,656.79	(429.03)	1,450.33
4	Tax Expense / (Credit)						
	a) Current tax	467.32	373.68	-	841.00	-	404.36
	b) Deferred tax charge	64.68	25.95	99.19	90.63	(86.00)	30.36
	c) Tax in respect of earlier years	(70.34)	-	-	(70.34)	-	67.43
5	Net Profit / (Loss) for the period (3-4)	1,631.03	1,164.47	250.42	2,795.50	(343.03)	948.18
6	Other Comprehensive Income:		31				
	a) Items that will not be reclassified to profit or loss	(3.81)	(3.80)	(2.00)	(7.61)	(4.00)	(13.21)
	b) Tax impact relating to items that will not be reclassified to profit or loss	0.97	0.97	0.50	1.94	1.00	3.33
7	Total Comprehensive Income for the period (5+6)	1,628.19	1,161.64	248.92	2,789.83	(346.03)	938.30
8	Paid-up Equity Share Capital (Face Value of Rs.5 each)	1.682.68	1.682.68	1,682.68	1,682,68	1,682.68	1,682.68
2000	Other Equity			64) (CECCCCCCC			61,757.74
10	Earnings per Share (EPS)		-	pi.			
	Basic & Diluted EPS	4.85	3.46	0.74	8.31	(1.02)	2.82





SF.   Particulars   30-Sep-24   31-Mar		Statement of Assets and Liabilities - Standalone	₹ In Lakh	₹ In Lakh
No.   Particulars   30-Sep-24   31-Mar.     I ASSETS   Linaudited   Audit     Non-Current Assets   (a) Property, Plant and Equipment   (b) Capital work in - progress   4,396,23   5,37     (c) Coodwill on amalgamation   4,497,72   4,49     (d) Intangible assets   610,06   49     (e) Right of use - Lease   685,63   71     (f) Elmancial Assets   (i) Loan to subsidiaries   (ii) Loan to subsidiary   2,740,00   3,20     (iii) Under financial assets   711,62   57     (iii) Coher financial assets   711,62   57     (iii) Coher financial assets   711,62   57     (iii) Coher non - current assets   102,64   33     (iii) Coher non - current assets   102,64   33     (iii) Coher non - current assets   102,64   33     (iii) Cash and cash equivalents   1,635,21   34     (iii) Sank Balances Other than (ii) above   131,33   12     (iii) Cash and cash equivalents   1,635,21   34     (iii) Bank Balances Other than (ii) above   131,33   12     (c) Other current assets   5,067,52   52,261     TOTAL ASSETS   1,017,768,81   39,00     Equity   3   Equity share capital   1,682,68   1,687     Equity   5   Coher current Liabilities   6,062,011     (i) Cash capital   1,682,68   1,687     (i) Cash capital   1,682,68   1,687     (ii) Cash capital   1,682,68   1,687     (ii) Cash capital   1,682,68   1,687     Equity   6,379,33   61,757     Total Current Liabilities   6,062,011     (i) Deferred tax liabilities   6,062,011   63,444     (ii) Provisions   424,93   411     (ii) Cash capital   1,682,68   1,687     (ii) Cherrent Liabilities   1,633,52   1,777     (iii) Cath current Liabilities   1,633,52   1,777     (iii) Cath current Liabilitie	Sr			As at
Nasets		Particulars		31-Mar-24
Non-Current Assets	\$4000 V 600 CM		Unaudited	Audited
(a) Property, Plant and Equipment (b) Capital work - in - progress (c) Goodwill on amalgamation (d) Intangible assets (e) Right of use - Lease (f) Financial Assets: (i) Investment in subsidiaries (ii) Loan to subsidiary (iii) Cother financial assets (iii) Come tax assets (Net) (iii) Other financial assets (iv) Other non - current assets (iv) Other		District Control Control Control Control		
(b) Capital work - in - progress (c) Goodwill on amalgamation (d) Intangible assets (e) Right of use - Lease (f) Financial Assets (f) Financial Assets (f) (f) Other fon - current assets (f) (f) Other on - current assets (f) (f) Other on - current assets (f) (f) Other current financial Assets (f) (f) Other current financial assets (f) (f) Financial Assets (f) (f) Other current financial assets (f) (f) Financial Assets (f) (f) Other current financial finan	1	The second of the second secon		
(c) Goodwill on amalgamation			- Maria and a second	20,680.40
(d) Intangible assets				5,374.00
(e) Right of use - Lease (f) Financial Assets: (i) Investment in subsidiaries (ii) Loan to subsidiary (iii) Other financial assets (g) Income tax assets (Net) (h) Other non - current assets Total Mon-Current Assets  2 Current Assets (a) Investment in Subsidiary (iii) Other non - current assets Total Mon-Current Assets (a) Investment in Subsidiary (b) Financial Assets: (c) Irrade receivables (ii) Fanda cash equivalents (iii) Bank Balances Other than (ii) above (iii) Cash and cash equivalents (iii) Bank Balances Other than (ii) above (iv) Other current financial assets (c) Other current assets (d) Other current assets (e) Financial Assets (f) Total Current Assets (g) Financial Assets (h) Financial Assets (h) Financial Assets (iii) Bank Balances Other than (ii) above (iii) Bank Balances Other than (ii) above (iv) Other current financial assets (c) Other current assets (d) Other current assets (e) Financial Assets (f) Financial Assets (h) Finan			CAN THE SECOND COMM	4,497.72
(f) Financial Assets:			Control Control Control	495.01
(i) Investment in subsidiaries (ii) Loan to subsidiary 2,740,000 3,20 (iii) Cher financial assets 7711.62 57 (g) Income tax assets (Net) 851.03 88 (h) Other non - current assets 702.64 39 702.64 3			685.63	719.70
(ii) Chan to subsidiary (iii) Other financial assets (g) Income tax assets (Net) (h) Other non - current assets Total Non-Current Assets (a) Inventories (b) Financial Assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank Balances Other than (ii) above (iii) Cash and cash equivalents (iv) Other current financial assets (c) Other current fassets Total Current Assets Total Current Liabilities (a) Financial Liabilities (b) Provisions Total Cuses Liabilities (iii) Case Liabilities (iv) Current Liab				
(iii) Other financial assets         711.62         57.03         88.00         851.03         88.00         851.03         88.00         89.00			N	3,200.00
(g) Income tax assets (Net) (h) Other non - current assets (h) Other non - current assets Total Non-Current Assets (a) Inventories (b) Financial Assets: (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank Balances Other than (ii) above (iv) Other current financial assets (c) Other current assets (d) Other current assets (e) Other current assets (f) Total Current Assets (h) Financial Assets (iii) Bank Balances Other than (ii) above (iv) Other current financial assets (g) 23.1 (g) Other current assets (h) Equity (iv) Other current assets (h) Equity			The second contract of the second	3,910.00
(h) Other non - current assets Total Non-Current Assets 2 Current Assets (a) Inventories (b) Financial Assets: (i) Trade receivables (ii) Cash and cash equivalents (iii) Bank Balances Other than (ii) above (iv) Other current financial assets (c) Other current financial assets (d) Total Current Assets (e) Other current financial assets (f) Other current assets (g) Other current financial assets (g) Other current financial assets (g) Other current financial assets (h) Other current financial current finan		The state of the s	[14] 및 및 및 기계적(기계적 )	572.87
Total Non-Current Assets (a) Inventories (b) Financial Assets (a) Inventories (b) Financial Assets (ii) Cash and cash equivalents (iii) Bank Balances Other than (iii) above (iii) Cash and cash equivalents (iii) Bank Balances Other than (iii) above (iv) Other current financial assets (c) Other current assets (d) Total Current Assets (e) Other current assets (fin) Equity And LIABILITIES (fin) Equity And LIABILITIES (fin) Equity (fin	0		100 SERVICE PROPERTY (C. 100)	888.91
Current Assets (a) Inventories (b) Financial Assets (b) Financial Assets (ii) Cash and cash equivalents (iii) Bank Balances Other than (ii) above (iii) Bank Balances Other than (ii) above (iii) Bank Balances Other than (iii) above (iii) Current financial assets (p) 23.31 77 (c) Other current financial assets (p) 23.31 77 (c) Other current financial assets (p) 23.31 77 (c) Other current Liabilities (p) Other equity (p) 43.379.33 61,757 (p) 43.34 (p) 44.379.33 61,757 (p) 43.34 (p) 44.34 (p		THE STAND AND AND AND AND AND AND AND AND AND	2017-0-20	395.98
(a) Inventories (b) Financial Assets (b) Financial Assets (b) Financial Assets (b) Financial Assets (ii) Cash and cash equivalents (iii) Bank Balances Other than (ii) above 131.33 12. (iv) Other current financial assets 92.31 77. (c) Other current Assets 92.31 1,01,768.81 93.00. (c) Deformation Assets 93.00. (c) Deformation Assets 93.00. (d) Other Current Liabilities 93. (d) Financial Liabilities 94.379.33 (e) Other Current Liabilities 94.379.33 (e) Other Current Liabilities 94.379. (e) Deformed tax liabilities (net) 97.385 (e) Other Current Liabilities 97.3.35 (e) Other Current Liabilities 97	- 1		45,701.29	40,734.59
(b) Financial Assets (1) Trade receivables (20,007.83 19,031 (ii) Cash and cash equivalents (iii) Bank Balances Other than (ii) above 131.33 12 (iv) Other current financial assets 92.31 77 (c) Other current financial assets 92.31 77 (c) Other current Assets 95.067.52 52,261 70 70 70 70 70 70 70 70 70 70 70 70 70	2			
(i) Trade receivables (ii) Cash and cash equivalents (iii) Bank Balances Other than (ii) above (iv) Other current financial assets (c) Other current financial assets (c) Other current Assets (d) Total Current Assets (d) Total Current Assets (e) Other current Assets (f) Other current Assets (h) Other Current Ascale Assets (h) Other Current Assets (h) Other Current Assets (h)			30,079.27	27,629.76
(ii) Cash and cash equivalents       1,635.21       34         (iii) Bank Balances Other than (ii) above       131.33       12.         (iv) Other current financial assets       92.31       77.         (c) Other current assets       4,121.57       5,05         Total Current Assets       56,067.52       52,261         TOTAL ASSETS       1,01,768.81       93,00         II       EQUITY AND LIABILITIES       1         Equity       64,379.33       61,75         Total Equity       64,379.33       61,75         Total Equity       66,062.01       63,440         Liabilities       60,062.01       63,440         Liabilities       60,062.01       63,440         (i) Lease Liabilities       63,67       100         (ii) Lease Liabilities       63,67       100         (b) Provisions       424,93       413         (c) Deferred tax liabilities (net)       2,861.28       2,772         Total Non Current Liabilities       3,516.55       5,126         (ii) Trade Payables:       73.35       60         (ii) Lease Liabilities       73.35       60         (iii) Trade Payables:       7,166       7,156         Total Outstanding dues of micro ent				
(iii) Bank Balances Other than (ii) above       131.33       122         (iv) Other current financial assets       92.31       77         (c) Other current assets       4,121.57       5,05         Total Current Assets       56,067.52       52,261         TOTAL ASSETS       1,01,768.81       93,002         II       EQUITY AND LIABILITIES       1         Equity       64,379.33       61,757         Total Equity       64,379.33       61,757         Total Equity       66,062.01       63,440         Liabilities       8       66,062.01       63,440         Liabilities       63,67       10				19,036.10
(iv) Other current financial assets (c) Other current assets (c) Other current assets Total Current Assets 56,067.52 52,268 TOTAL ASSETS 1,01,768.81 93,007  II EQUITY AND LIABILITIES Equity a) Equity share capital b) Other equity 66,379.33 61,757 Total Equity 66,062.01 63,440  2 Liabilities Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (b) Provisions (c) Deferred tax liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (a) Financial Liabilities (b) Financial Liabilities (c) Financial Liabilities (d) Financial Liabilities (e) Financial Liabilities (f) Provisions (g) Deferred tax liabilities (g) Financial Liabilities (g) Forowings (ii) Lease Liabilities (g) Forowings (iii) Lease Liabilities (g) Forowings (g) Lease Liabilities (g) Financial Liabilities (g) Forowings (g) Lease Liabilities (g) Lease Liabilities (g) Lease Liabilities (g) Provisions (g) Right May 2.24,436 (h) Other Current Liabilities			700.210000000000000000000000000000000000	347.90
(c) Other current assets		A DOME TO SERVICE A CONTRACT OF THE CONTRACT O	L1 COLC-CONCAL )	124.86
Total Current Assets   56,067.52   52,268   TOTAL ASSETS   1,01,768.81   93,007   1   EQUITY AND LIABILITIES   1   Equity   a) Equity share capital   1,682.68   1,682   1,6		A PART SOUTH AND THE PROPERTY OF THE PART AND THE PART AN		78.28
TOTAL ASSETS	- 1			5,051.32
II   EQUITY AND LIABILITIES   Equity		13.1 William 13.1 (19.1		52,268.22
Equity   a) Equity share capital   1,682.68   1,682   1,682   1,682   1,682   1,682   1,682   1,682   1,682   1,682   1,682   1,682   1,682   1,682   1,682   1,682   1,682   1,682   1,682   1,752			1,01,768.81	93,002.81
a) Equity share capital b) Other equity Total Equity Liabilities Non-Current Liabilities (i) Borrowings (ii) Lease Liabilities (c) Deferred tax liabilities (c) Deferred tax liabilities (d) Financial Liabilities (e) Deferred tax liabilities (f) Borrowings (g) Deferred tax liabilities (g) Deferred tax liabilities (g) Deferred tax liabilities (g) Deferred tax liabilities (g) Borrowings (g) Deferred tax liabilities (g) Borrowings (g) Financial Liabilities (g) Borrowings (g) Financial Liabilities (g) Borrowings (g) Financial Liabilities (g) Deferred tax liabilities (g) Deferred tax liabilities (g) Deferred tax liabilities (g) Borrowings (g) Financial Liabilities (g) Deferred tax liabilities (h) Other current Liabilities (h) Other c				
b) Other equity		And the Many of the Control of the C	4 000 00	4 000 00
Total Equity   Liabilities   Non-Current Liabilities   (a) Financial Liabilities   (i) Borrowings   1,166.67   1,833   (b) Provisions   424.93   413   (c) Deferred tax liabilities   (i) Borrowings   4,516.55   5,126   (b) Provisions   (c) Deferred tax liabilities   (b) Provisions   4,516.55   (a) Financial Liabilities   (a) Financial Liabilities   (i) Borrowings   20,351.58   15,223   (ii) Lease Liabilities   73.35   60   (iii) Trade Payables:   Total Outstanding dues of micro enterprises and small enterprises   1,633.52   1,012   (iv) Other Financial Liabilities   404.12   464   (b) Other current liabilities   273.51   283   (c) Provisions   200.70   226   (c			5-18-A89-CAL-2011/A003-X	1,682.68
Liabilities  Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (b) Provisions (c) Deferred tax liabilities (net) Total Non Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (ii) Borrowings (ii) Lease Liabilities (iii) Trade Payables: Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Other current liabilities (c) Provisions Total Current Liabilities 31,190.25 Total Current Liabilities 31,190.25 Total Liabilities 329,562				
A. Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (b) Provisions (c) Deferred tax liabilities (net) Total Non Current Liabilities (a) Financial Liabilities (b) Financial Liabilities (c) Financial Liabilities (d) Financial Liabilities (e) Financial Liabilities (ii) Borrowings (iii) Lease Liabilities (iii) Trade Payables: Total Outstanding dues of micro enterprises and small enterprises (iv) Other Financial Liabilities (iv) Other current Liabilities	- 1		66,062.01	63,440.42
(a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (b) Provisions (c) Deferred tax liabilities (net)  Total Non Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Deferred tax liabilities (c) Deferred tax liabilities (d) Financial Liabilities (e) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables:  Total Outstanding dues of micro enterprises and small enterprises (iv) Other Financial Liabilities (iv) Other Financial Liabilities (iv) Other current Liabilities (iv) Ot	*77.500			
(i) Borrowings (ii) Lease Liabilities (b) Provisions (c) Deferred tax liabilities (net)  Total Non Current Liabilities (a) Financial Liabilities (ii) Borrowings (iii) Lease Liabilities (a) Financial Liabilities (i) Borrowings (iii) Lease Liabilities (iiii) Trade Payables:  Total Outstanding dues of micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Other current liabilities (c) Provisions  Total Current Liabilities  (i) Borrowings (iii) Lease Liabilities (iiii) Trade Payables:  Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Other current liabilities (c) Provisions  Total Current Liabilities  Total Liabilities  31,190.25 29,562				
(ii) Lease Liabilities       63.67       106         (b) Provisions       424.93       413         (c) Deferred tax liabilities (net)       2,861.28       2,772         Total Non Current Liabilities       4,516.55       5,126         B. Current liabilities       20,351.58       15,223         (i) Borrowings       20,351.58       15,223         (ii) Lease Liabilities       73.35       60         (iii) Trade Payables:       1,633.52       1,012         Total Outstanding dues of micro enterprises and small enterprises       8,253.47       7,166         (iv)Other Financial Liabilities       404.12       464         (b) Other current liabilities       273.51       283         (c) Provisions       200.70       226         Total Current Liabilities       31,190.25       24,436         Total Liabilities       35,706.80       29,562		S. W	4 400 07	4 000 04
(b) Provisions       424.93       413         (c) Deferred tax liabilities (net)       2,861.28       2,772         Total Non Current Liabilities       4,516.55       5,126         (a) Financial Liabilities       20,351.58       15,223         (ii) Lease Liabilities       73.35       60         (iii) Trade Payables:       1,633.52       1,012         Total Outstanding dues of micro enterprises and small enterprises       8,253.47       7,166         (iv) Other Financial Liabilities       404.12       464         (b) Other current liabilities       273.51       283         (c) Provisions       200.70       226         Total Current Liabilities       31,190.25       24,436         Total Liabilities       35,706.80       29,562			000 March 2000 Control Control	1,833.34
(c) Deferred tax liabilities (net) Total Non Current Liabilities  (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (iii) Trade Payables: Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Other current liabilities (c) Provisions Total Current Liabilities Total Current Liabilities Total Liabilities 31,190.25 Total Liabilities 35,706.80  2,772 4,716 2,772 5,126				106.10
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B. Current liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Lease Liabilities  (iii) Trade Payables:  Total Outstanding dues of micro enterprises and small enterprises  Total Outstanding dues of creditors other than micro enterprises and small enterprises  (iv) Other Financial Liabilities  (b) Other current liabilities  (c) Provisions  Total Current Liabilities  Total Liabilities  31,190.25  35,706.80  29,562		* 1 * 1 * 1 * 1 * 1 * 1 * 1 * 1 * 1 * 1	1 1	2,772.59
(a) Financial Liabilities (i) Borrowings 20,351.58 (ii) Lease Liabilities 73.35 (iii) Trade Payables: Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Other current liabilities (c) Provisions Total Current Liabilities 31,190.25 Total Liabilities 35,706.80 29,562			4,516.55	5,126.02
(i) Borrowings (ii) Lease Liabilities (iii) Trade Payables: Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Other current liabilities (c) Provisions Total Current Liabilities Total Liabilities  73.35 1,012 7,166 404.12 464 273.51 283 200.70 226 24,436 29,562				
(iii) Lease Liabilities (iii) Trade Payables: Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Other current liabilities (c) Provisions Total Current Liabilities Total Liabilities  73.35  1,012 7,166 404.12 464 273.51 283 200.70 226 31,190.25 31,190.25 35,706.80 29,562	- 1		20 254 50	45 000 40
(iii) Trade Payables: Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Other current liabilities (c) Provisions Total Current Liabilities 31,190.25 Total Liabilities 35,706.80 Total Liabilities		1,	COLUMN DESCRIPTION OF STREET STREET	
Total Outstanding dues of micro enterprises and small enterprises  Total Outstanding dues of creditors other than micro enterprises and small enterprises  (iv) Other Financial Liabilities  (b) Other current liabilities  (c) Provisions  Total Current Liabilities  Total Liabilities  Total Liabilities  31,190.25  35,706.80  1,633.52  7,166  404.12  464  273.51  283  200.70  226  24,436  29,562			/3.35	60.06
Total Outstanding dues of creditors other than micro enterprises and small enterprises  (iv) Other Financial Liabilities  (b) Other current liabilities  (c) Provisions  Total Current Liabilities  Total Liabilities  31,190.25  Total Liabilities  35,706.80  29,562			1 622 50	1 040 40
(iv) Other Financial Liabilities       404.12       464         (b) Other current liabilities       273.51       283         (c) Provisions       200.70       226         Total Current Liabilities       31,190.25       24,436         Total Liabilities       35,706.80       29,562				1,012.18
(b) Other current liabilities       273.51       283         (c) Provisions       200.70       226         Total Current Liabilities       31,190.25       24,436         Total Liabilities       35,706.80       29,562				7,166.90
(c) Provisions       200.70       226         Total Current Liabilities       31,190.25       24,436         Total Liabilities       35,706.80       29,562	1	<u>。</u> 著りました 800kg 20 - 20 AND 90kg (12 AND 90 AND 9		464.60
Total Current Liabilities         31,190.25         24,436           Total Liabilities         35,706.80         29,562		4 \$DEC > DEDEC TO BE TO		283.35 226.12
Total Liabilities 35,706.80 29,562				
				29,562.39
TOTAL FOURTY AND LIABILITIES			33,700.00	20,002.00
TIOTAL EQUITY AND LIABILITIES 1 1.01.762.94   02.002		TOTAL EQUITY AND LIABILITIES	1,01,768.81	93,002.81





C		Fautha II-II	Voor Ended
Sr.	Particulars		Year Ended
No.	Coch Flow from Operating Activities	30-Sep-24	30-Sep-23
A)	Cash Flow from Operating Activities	3,656.79	(420.02)
	Net Profit/(Loss) before Tax	3,030.79	(429.03)
	Adjustments for:	997.48	969.41
	Depreciation and amortization expense	997.48	
	Interest and Other Finance Cost		1,006.54
	Loss / (Profit) on discarding / sale of assets (Net)	3.74	(0.38)
	Provision for doubtful debts and bad debts	10.00	- (4.74)
	Unrealised Foreign Exchange rate difference	(17.42)	(1.74)
	Operating Profit before Working Capital Changes	5,558.41	1,544.80
	Adjustments for:	22.04	265.24
	(Increase)/Decrease in Trade & Other Receivables	33.94	365.34
	(Increase)/Decrease in Inventories	(2,449.51)	5,424.82
	Increase/(Decrease) in Trade Payables & Provisions	1,685.24	(2,234.81)
	Cash generated from Operating Activities before tax paid	4,828.08	5,100.15
	Direct Taxes (Paid) - net of refund	(732.77)	(167.15)
5)	Net Cash flow from Operating Activities (A)	4,095.31	4,933.00
B)	Cash Flow from Investing Activities	(2.252.20)	(4.500.07)
	Purchase of Property, Plant and Equipment	(2,369.29)	(1,692.87)
	Proceeds from Sale of Property, Plant and Equipment	22.00	-
	Loan repaid by Wholly Owned Subsidiary	1,170.00	(900.00)
	Investment in Wholly Owned Subsidiary	(4,800.00)	-
_,	Net Cash (used in)/from Investing Activities (B)	(5,977.29)	(2,592.87)
C)	Cash Flow from Financing Activities	2 - 2 - 1 - 1 - 1	
	Proceeds/(Repayment) of long term borrowings	(666.67)	(666.67)
	Proceeds/(Repayment) of short term borrowings (Net)	5,128.42	(635.26)
	Dividend Paid	(168.27)	(168.27)
	Payment of lease liabilities	(35.50)	(34.53)
	Interest and Other Finance Cost	(1,088.69)	(1,020.94)
	Net Cash (used in)/from Financing Activities (C)	3,169.29	(2,525.67)
20	Net increase/(decrease) in cash and cash equivalents (A + B + C)	1,287.31	(185.54)
	Opening balance of cash & cash equivalents	347.90	958.82
	Closing balance of cash & cash equivalents	1,635.21	773.28





## ORIENTAL AROMATICS LIMITED

CIN L17299MH1972PLC285731

Registered Office: 133, Jehangir Building, M. G. Road, Mumbai – 400001.

website - www.orientalaromatics.com E-mail - cs@orientalaromatics.com Ph. 022-43214000 Unaudited Consolidated Financial Results for the Quarter and Half Year ended 30th September 2024

₹ in Lakh (Except per share data)

			Quarter Ended	d	Half Year I	Ended	Year Ended
Sr.	Particulars	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
No.		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income :						
	a) Revenue from operations	23,677.02	21,575.82	22,682.35	45,252.84	42,251.73	83,640.47
	b) Other Income	210.32	169.33	281.15	379.65	338.79	728.05
	Total Income	23,887.34	21,745.15	22,963.50	45,632.49	42,590.52	84,368.52
2	Expenses :						
	a) Cost of materials consumed	16,801.50	11,989.73	12,329.09	28,791.23	26,136.12	53,253.68
	b) Change in Inventories of Finished goods & Work in Progress	(2,760.66)	898.42	4,272.71	(1,862,24)	4,564,02	3,893.79
	c) Manufacturing and Operating Costs	3,506.24	3,141.67	2,529.47	6,647.91	5,331.91	11,176.17
	d) Employee benefits expense	1,807.17	1,777.79	1,306.34	3,584.96	2,653.49	5,409.34
	e) Finance Costs (Refer Note 3 below)	634.09	405.52	546.02	1,039.61	1,005.99	2,036.81
	f) Depreciation & Amortization expense	516.15	488.58	493.86	1,004.73	975.31	1,979.45
	g) Other expenses	1,460.70	1,558.07	1,143.78	3,018.77	2,373.06	5,213.81
	Total Expenses	21,965.19	20,259.78	22,621.27	42,224.97	43,039.90	82,963.05
3	Profit / (Loss) Before Tax (1-2)	1,922.15	1,485.37	342.23	3,407.52	(449.38)	1,405.47
4	Tax Expense / (Credit)						
	a) Current tax	467.32	373.68		841.00	-	404.36
	b) Deferred tax charge	46.96	13.67	99.75	60.63	(87.22)	23.26
	c) Tax in respect of earlier years	(70.34)			(70.34)	-	67.43
5	Net Profit / (Loss) for the period (3-4)	1,478.21	1,098.02	242.48	2,576.23	(362.16)	910.42
6	Other Comprehensive Income:						
	a) Items that will not be reclassified to profit or loss	(3.81)	(3.80)	(2.00)	(7.61)	(4.00)	(8.43)
	b) Tax impact relating to items that will not be reclassified to profit or loss	0.97	0.97	0.50	1.94	1.00	2.59
7	Total Comprehensive Income for the period (5+6)	1,475.37	1,095.19	240.98	2,570.56	(365.16)	904.58
8	Paid-up Equity Share Capital (Face Value of Rs.5 each)	1,682.68	1,682.68	1,682.68	1,682.68	1,682.68	1,682.68
	Other Equity						61,552.18
10	Earnings per Share (EPS)						
	Basic & Diluted EPS	4.39	3.26	0.72	7.66	(1.08)	2.71





	Statement of Assets and Liabilities - Consolidated	₹ In Lakh	₹ In Lakh
Sr.		As at	As at
No.	Particulars	30-Sep-24	31-Mar-24
140.		Unaudited	Audited
I	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	23,134.92	20,702.5
	(b) Capital work - in - progress	19,153.79	17,323.17
	(c) Goodwill on Amalgamation	4,497.72	4,497.72
	(d) Intangible assets	610.06	495.0
	(e) Right of use - Lease	1,294.48	1,331.8
	(f) Financial Assets:		
	Other financial assets	762.04	753.3
	(g) Income Tax Assets (Net)	851.74	889.6
	(h) Other non - current assets	315.89	671.2
	Total Non-Current Assets	50,620.64	46,664.5
2	Current assets		
	(a) Inventories	30,219.66	27,716.94
	(b) <u>Financial Assets</u> :		
	(i) Trade receivables	18,900.05	18,053.03
	(ii) Cash and cash equivalents	1,752.74	1,063.1
	(iii) Bank Balances Other than (ii) above	150.83	144.3
	(iv) Other current financial assets	112.26	106.4
	(c) Other current assets	5,145.73	5,746.9
	Total Current Assets	56,281.27	52,830.92
	TOTAL ASSETS	1,06,901.91	99,495.44
II	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity share capital	1,682.68	1,682.68
	b) Other Equity	63,950.53	61,552.18
	Total Equity	65,633.21	63,234.86
2	Liabilities		
A.	Non-current liabilities		
	(a) Financial Liabilities	- 1	
	(i) Borrowings	4,519.06	5,185.73
	(ii) Lease Liabilities	63.67	106.10
	(b) Provisions	424.93	413.99
- 1	(c) Deferred tax liabilities (net)	2,797.16	2,738.47
	Total Non Current Liabilities	7,804.82	8,444.29
	Current liabilities	1,,0002	0,
	(a) Financial Liabilities		
	(i) Borrowings	20,351.58	15,223.16
	(ii) Lease Liabilities	73.35	60.06
	(iii)Trade Payables:	75.55	00.00
	Total Outstanding dues of micro enterprises and small enterprises	1 647 27	1 020 43
		1,647.37	1,039.43
	Total Outstanding dues of creditors other than micro enterprises and small enterprises	8,317.70	7,155.26
	(iv)Other Financial Liabilities	2,567.56	3,779.18
- 1	(b) Other current liabilities	293.62	326.85
- 1	(c) Provisions	212.70	232.35
	Total Current Liabilities	33,463.88	27,816.29
	Total Liabilities	41,268.70	36,260.58
		COL PRINCIPLOS CONTRACTOR CONTRACTOR	
	TOTAL EQUITY AND LIABILITIES	1,06,901.91	99,495.44





Sr.		For the Half Year ended		
No.	Particulars	30-Sep-24	30-Sep-23	
140.		30 30p 24	00 00p 20	
A)	Cash Flow from Operating Activities			
	Net Profit/(Loss) before Tax	3,407.52	(449.38)	
	Adjustments for:	*	A130 303	
	Depreciation and amortization expense	1,004.74	975.31	
	Interest and Other Finance Cost	1,039.61	1,005.99	
	Loss / (Profit) on discarding / sale of assets (Net)	3.74	(0.38)	
	Provision for doubtful debts and bad debts	10.00	=	
	Unrealised Foreign Exchange rate difference	(8.12)	1.85	
	Operating Profit before Working Capital Changes	5,457.49	1,533.39	
	Adjustments for:			
	(Increase)/Decrease in Trade & Other Receivables	(1,319.01)	693.52	
	(Increase)/Decrease in Inventories	(2,502.72)	5,424.82	
	Increase/(Decrease) in Trade Payables & Provisions	1,826.67	(2,268.13)	
	Cash generated from Operating Activities before tax paid	3,462.43	5,383.61	
	Direct Taxes (Paid) Net of Refund Received	(732.77)	(167.15)	
	Net Cash flow from Operating Activities (A)	2,729.66	5,216.46	
B)	Cash Flow from Investing Activities			
	Purchase of Property, Plant and Equipment	(5,242.57)	(3,440.86)	
	Proceeds from Sale of Property, Plant and Equipment	22.00	~	
	Net Cash (used in)/from Investing Activities (B)	(5,220.57)	(3,440.86)	
C)	Cash Flow from Financing Activities			
	Proceeds/(Repayment) of long term borrowings	(666.67)	(666.67)	
	Proceeds/(Repayment) of short term borrowings (Net)	5,128.42	(635.26)	
	Dividend Paid	(168.27)	(168.27)	
	Payment of lease liabilities	(35.50)	(34.53)	
	Interest and Other Finance Cost	(1,077.48)	(1,020.97)	
	Net Cash (used in)/from Financing Activities (C)	3,180.50	(2,525.70)	
	Net increase/(decrease) in cash and cash equivalents (A + B + C)	689.59	(750.10)	
	Opening balance of Cash & cash equivalents	1,063.15	1,599.44	
	Closing balance of Cash & cash equivalents	1,752.74	849.34	





## Notes:

- The above Financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2024. The statutory auditors of the Company have reviewed the financial results for the quarter and half year ended September 30, 2024 in terms of Regulations 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 and have issued their review reports with unmodified conclusion on the unaudited Consolidated and Standalone Financial Results.
- 2 The Group has only one reportable segment 'Fine Chemicals" in terms of requirement of IND AS 108.
- 3 Finance cost for the year ended March 31, 2024 includes ₹ 251.17 lakhs being interest charged pertaining to the GST demand for financial year 2017-18 and 2018-19 on reassessment of Bills of entry in respect of import under Advance licenses.
- The Consolidated Results include Results of Wholly Owned Subsidiary Company viz." Oriental Aromatics & Sons Limited" and a foreign Subsidiary Company viz "PT. Oriental Aromatics" incorporated in Indonesia.
- 5 The previous year's / periods' figures have been re-grouped / re-arranged wherever necessary, to conform to the current period's presentation.

By Order of the Board

Dharmil A. Bodani Chairman & Managing Director

DIN: 00618333

Place: Mumbai

Date: 12th November 2024







6. Karim Chambors 40: Ambolal Doshi Mara (Hamam Streen: Con; Mumbars 400:001 Telephone: 2091-22-2091414/40921413 .0091-22-40921146/40221414 Email: - mumbars fathaco com

Chartered Accountants Independent Auditor's Review Report On standalone unaudited quarterly financial Independent Auditor's Review Report On standalone unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of Oriental Aromatics Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Oriental Aromatics Limited ('the Company') for the quarter and half year ended September 30, 2024 ("the results") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing, Obligations and Disclosure requirements) Regulations, 2015 ('Listing regulations'). This statement 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 results based on our review.
- 2. We conducted our review 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 provide 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 of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards (IND AS) 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, read with circular issued from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Lodha & Co. LLP Chartered Accountants

Firm Registration No. - 301051E/E300284

MIMBALOI

A.W. Hariharan

Partner

Membership No. 038323

UDIN: 2403832BKFVT\$1895

Date: November 12, 2024

Place: Mumbal



6. Karim Chambers, 40. Ambalal Doshi Marg 01amsm Street), Fori, Murrisil- 400 001 Telephone : 0091-22/22691414/40021415 : 0091-22-40021140/40021414

Independent Auditor's Review Report On consolidated unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors **Oriental Aromatics Limited** 

- We have reviewed the accompanying statement of unaudited consolidated financial results of Oriental Aromatics Limited ("the Holding Company"), its subsidiaries (together referred to as "the Group") for the quarter and half year ended September 30, 2024 ("the results") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing, Obligations and Disclosure requirements) Regulations, 2015 ('Listing regulations'). This statement is the responsibility of the Holding Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.
- We conducted our review 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 Holding 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.
- We have performed the procedures in accordance with the Circular Issued by the Securities Exchange Board of India (SEBI) under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of the following entities:

he Statement includes the results of the following	
Name of the Entity	Relationships
PT Oriental Aromatics, Indonesia	Subsidiary (in the process of liquidation)
Oriental Aromatics & Sons Limited, India	Wholly Owned Subsidiary

We did not review the financial statements of one foreign subsidiary included in the consolidated financial statements, whose financial statements reflect total assets of Rs. 9.53 lakhs as at September 30, 2024, total revenue of Rs. Nil and total (loss) after tax of Rs. (0.00) lakhs; total revenue of Rs. Nil and total (loss) after tax of Rs. (0.00) lakhs for the quarter and half year ended September 30, 2024 respectively, as considered in the results. The financial statements of the subsidiary have been certified by the Holding Company's Management and furnished to us, and our opinion, in so far as it relates to the amount and disclosures included in respect of the said subsidiary is based solely on the certified financial statements

Our conclusion is not modified in respect of the matter stated in para above.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable Indian Accounting Standards (IND AS) 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 read with Circulars issued from time to time including the manner in which it is to be disclosed, or that it contains any material misstatement.

> For Lodha & Co. LLP Chartered Accountants

Firm Registration No. - 301051E/E300284

.M. Hariharan

Partner

Membership No. 038323

UDIN: 24038323BKFVTT5120

Place: Mumbai

Date: November 12, 2024

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