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 Standalone Financial Results for the Quarter and Half Year ended 30th September 2026

₹ in Lakh (Except per share data)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income :**						
	a) Revenue from operations	31,402.57	25,670.56	26,906.01	57,073.13	49,419.45	1,02,557.39
	b) Other Income	46.08	96.28	300.18	142.36	330.02	938.60
	Total Income	**31,448.65**	**25,766.84**	**27,206.19**	**57,215.49**	**49,749.47**	**1,03,495.99**
2	**Expenses :**						
	a) Cost of materials consumed	21,070.79	18,416.69	17,179.52	39,487.48	31,530.19	64,196.99
	b) Purchase of stock in trade	1,898.60	1,263.97	642.47	3,162.57	1,162.48	2,715.05
	c) Change in Inventories of Finished goods & Work in Progress and stock in trade	(1,617.46)	(2,674.39)	178.80	(4,291.85)	(920.74)	1,661.04
	d) Manufacturing and Operating Costs	3,653.98	2,862.02	3,423.52	6,516.00	6,511.50	12,065.95
	e) Employee benefits expense	2,047.80	1,984.67	1,993.58	4,032.47	3,974.36	7,819.67
	f) Finance Costs - net	702.85	628.36	809.38	1,331.21	1,463.44	2,933.84
	g) Depreciation & Amortization expense	626.46	622.34	627.81	1,248.80	1,247.00	2,498.36
	h) Other expenses	1,688.21	1,572.19	1,479.54	3,260.40	3,130.34	6,332.51
	Total Expenses	**30,071.23**	**24,675.85**	**26,334.62**	**54,747.08**	**48,098.57**	**1,00,223.41**
3	**Profit Before Tax (1-2)**	**1,377.42**	**1,090.99**	**871.57**	**2,468.41**	**1,650.90**	**3,272.58**
4	**Tax Expense / (Credit)**						
	a) Current tax	357.38	277.86	133.58	635.74	320.86	833.47
	b) Deferred tax charge	44.96	(2.19)	(69.09)	42.77	(50.54)	(119.53)
	c) Tax in respect of earlier years	(49.05)	-	133.41	(49.05)	133.41	32.23
5	**Net Profit for the period (3-4)**	**1,023.63**	**815.32**	**673.67**	**1,838.95**	**1,247.17**	**2,526.41**
6	**Other Comprehensive Income:**						
	a) Items that will not be reclassified to profit or loss	(4.25)	(4.25)	(34.31)	(8.50)	(68.61)	(14.77)
	b) Tax impact relating to items that will not be reclassified to profit or loss	1.07	1.07	8.63	2.14	17.26	3.72
7	**Total Comprehensive Income for the period (5+6)**	**1,020.45**	**812.14**	**648.00**	**1,832.59**	**1,195.83**	**2,515.36**
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
9	Other Equity						68,532.11
10	**Earnings per Share (EPS)**						
	Basic & Diluted EPS	3.04	2.42	2.00	5.46	3.71	7.51

LODHA & CO. LLP MUMBAI-01 Chartered Accountants

ORIENTAL AROMATICS LTD MUMBAI

Sr. No.	Statement of Assets and Liabilities - Standalone Particulars	₹ In Lakh As at 30-Sep-26 Unaudited	₹ In Lakh As at 31-Mar-26 Audited
I	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment	25,224.00	25,727.74
	(b) Capital work - in - progress	781.92	470.67
	(c) Goodwill on amalgamation	4,497.72	4,497.72
	(d) Intangible assets	519.15	530.96
	(e) Right of use - Lease	574.33	594.45
	(f) Financial Assets :		
	(i) Investment in subsidiaries	14,000.00	13,000.00
	(ii) Loan to a subsidiary	1,940.00	390.00
	(iii) Other financial assets	608.67	578.65
	(g) Income tax assets (Net)	1,173.28	648.55
	(h) Other non - current assets	198.91	122.21
	Total Non-Current Assets	**49,517.98**	**46,560.95**
2	**Current Assets**		
	(a) Inventories	42,874.01	36,556.34
	(b) Financial Assets :		
	(i) Trade receivables	27,470.71	24,856.81
	(ii) Cash and cash equivalents	886.88	989.99
	(iii) Bank Balances Other than (ii) above	124.30	123.61
	(iv) Other current financial assets	78.98	54.85
	(c) Other current assets	6,556.00	5,963.12
	Total Current Assets	**77,990.88**	**68,544.72**
	TOTAL ASSETS	**1,27,508.86**	**1,15,105.67**
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
	a) Equity share capital	1,682.68	1,682.68
	b) Other equity	70,197.05	68,532.11
	Total Equity	**71,879.73**	**70,214.79**
2	**Liabilities**		
A.	**Non-Current Liabilities**		
	(a) Financial Liabilities		
	Borrowings	871.46	-
	(b) Provisions	662.17	671.82
	(c) Deferred tax liabilities (net)	2,782.33	2,741.70
	Total Non Current Liabilities	**4,315.96**	**3,413.52**
B.	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	36,565.73	32,348.15
	(ii) Lease Liabilities	33.40	54.04
	(iii)Trade Payables:		
	Total Outstanding dues of micro and small enterprises	2,310.89	2,150.07
	Total Outstanding dues of creditors other than micro and small enterprises	11,320.78	5,918.43
	(iv)Other Financial Liabilities	412.61	230.84
	(b) Other current liabilities	390.57	482.74
	(c) Provisions	279.19	293.09
	Total Current Liabilities	**51,313.17**	**41,477.36**
	Total Liabilities	**55,629.13**	**44,890.88**
	TOTAL EQUITY AND LIABILITIES	**1,27,508.86**	**1,15,105.67**

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ORIENTAL AROMATICS LTD MUMBAI

ORIENTAL AROMATICS LIMITED

Unaudited Standalone Cash Flow Statement

₹ In Lakh

Sr. No.	Particulars	For the Half Year Ended	
		30-Sep-26	30-Sep-25
		Unaudited	Unaudited
A)	**Cash Flow from Operating Activities**		
	Net Profit before Tax	**2,468.41**	**1,650.90**
	Adjustments for:		
	Depreciation and amortization expense	1,248.80	1,247.00
	Interest and Other Finance Cost	1,331.21	1,463.44
	Loss / (Profit) on discarding	17.41	0.04
	Sundry balances written back / Excess provision written back	(0.35)	-
	Actuarial gain/(loss)	(8.50)	(68.61)
	Unrealised Foreign Exchange rate difference	0.60	(3.32)
	Operating Profit before Working Capital Changes	**5,057.58**	**4,289.45**
	Adjustments for:		
	(Increase)/Decrease in Trade & Other Receivables	(3,438.82)	(3,894.75)
	(Increase)/Decrease in Inventories	(6,317.67)	(2,144.71)
	Increase/(Decrease) in Trade Payables & Provisions	5,601.60	611.97
	Cash generated from Operating Activities before tax paid	**902.69**	**(1,138.04)**
	Direct Taxes (Paid) - net of refund	(1,111.42)	(472.14)
	Net Cash flow from Operating Activities (A)	**(208.73)**	**(1,610.18)**
B)	**Cash Flow from Investing Activities**		
	Purchase of Property, Plant and Equipment	(940.95)	(319.56)
	Loan (given)/repaid by Wholly Owned Subsidiary	(1,550.00)	(1,030.00)
	Investment in Wholly Owned Subsidiary	(1,000.00)	-
	Net Cash (used in)/from Investing Activities (B)	**(3,490.95)**	**(1,349.56)**
C)	**Cash Flow from Financing Activities**		
	Proceeds/(Repayment) of long term borrowings	556.67	(666.67)
	Proceeds/(Repayment) of short term borrowings (Net)	4,661.44	4,787.69
	Dividend Paid	(168.27)	(168.27)
	Payment of lease liabilities	(22.47)	(36.51)
	Interest and Other Finance Cost Paid	(1,430.80)	(1,488.66)
	Net Cash (used in)/from Financing Activities (C)	**3,596.57**	**2,427.58**
	Net increase/(decrease) in cash and cash equivalents (A + B + C)	**(103.11)**	**(532.16)**
	Opening balance of cash & cash equivalents	**989.99**	**657.60**
	Closing balance of cash & cash equivalents	**886.88**	**125.44**

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ORIENTAL AROMATICS LTD. MUMBAI

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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 2026

₹ in Lakh (Except per share data)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income :**						
	a) Revenue from operations	31,819.59	25,981.20	27,133.27	57,800.79	49,684.87	1,03,078.38
	b) Other Income	49.54	99.88	300.03	149.42	326.72	959.22
	Total Income	**31,869.13**	**26,081.08**	**27,433.30**	**57,950.21**	**50,011.59**	**1,04,037.60**
2	**Expenses :**						
	a) Cost of materials consumed	21,526.95	18,625.89	17,466.33	40,152.84	32,122.67	64,854.48
	b) Purchase of stock in trade	1,898.60	1,263.97	642.47	3,162.57	1,162.48	2,715.05
	c) Change in Inventories of Finished goods & Work in Progress and stock in trade	(1,958.32)	(2,681.92)	(32.16)	(4,640.24)	(1,574.18)	942.75
	d) Manufacturing and Operating Costs	3,902.71	3,059.40	3,655.23	6,962.11	6,949.20	12,887.39
	e) Employee benefits expense	2,190.08	2,124.75	2,126.81	4,314.83	4,256.06	8,377.58
	f) Finance Costs - net	863.86	780.76	972.41	1,644.62	1,779.14	3,575.16
	g) Depreciation & Amortization expense	780.00	772.34	780.63	1,552.34	1,550.65	3,106.90
	h) Other expenses	1,732.65	1,608.80	1,549.84	3,341.45	3,237.61	6,501.11
	Total Expenses	**30,936.53**	**25,553.99**	**27,161.56**	**56,490.52**	**49,483.63**	**1,02,960.42**
3	**Profit Before Tax (1-2)**	**932.60**	**527.09**	**271.74**	**1,459.69**	**527.96**	**1,077.18**
4	**Tax Expense / (Credit)**						
	a) Current tax	357.8[illegible]	277.86	133.58	635.74	320.86	833.47
	b) Deferred tax charge	44.96	(2.19)	(69.09)	42.77	(50.54)	(119.53)
	c) Tax in respect of earlier years	(49.05)	-	133.41	(49.05)	133.41	32.23
5	**Net Profit for the period (3-4)**	**578.80**	**251.42**	**73.84**	**830.22**	**124.23**	**331.01**
6	**Other Comprehensive Income:**						
	a) Items that will not be reclassified to profit or loss	(4.25)	(4.25)	(34.54)	(8.50)	(69.07)	(13.52)
	b) Tax impact relating to items that will not be reclassified to profit or loss	1.07	1.07	8.64	2.14	17.27	3.72
7	**Total Comprehensive Income for the period (5+6)**	**575.63**	**248.24**	**47.94**	**823.87**	**72.43**	**321.21**
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
9	Other Equity						64,770.20
10	**Earnings per Share (EPS)**						
	Basic & Diluted EPS	1.72	0.75	0.22	2.47	0.37	0.98

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ORIENTAL AROMATICS LTD MUMBAI

Sr. No.	Statement of Assets and Liabilities - Consolidated Particulars	₹ In Lakh As at 30-Sep-26 Unaudited	₹ In Lakh As at 31-Mar-26 Audited
I	**ASSETS**		
1	**Non-current Assets**		
	(a) Property, Plant and Equipment	38,645.25	39,448.29
	(b) Capital work - in - progress	807.25	471.82
	(c) Goodwill on Amalgamation	4,497.72	4,497.72
	(d) Intangible assets	525.68	538.27
	(e) Right of use - Lease	1,476.91	1,501.74
	(f) Financial Assets :		
	Other financial assets	922.21	887.21
	(g) Income Tax Assets (Net)	1,175.97	649.46
	(h) Other non - current assets	1,150.81	1,055.29
	Total Non-Current Assets	**49,201.80**	**49,049.80**
2	**Current assets**		
	(a) Inventories	44,716.94	38,015.11
	(b) Financial Assets :		
	(i) Trade receivables	27,814.40	25,232.99
	(ii) Cash and cash equivalents	930.53	1,312.78
	(iii) Bank Balances Other than (ii) above	149.29	148.60
	(iv) Other current financial assets	104.64	86.48
	(c) Other current assets	7,162.97	5,603.41
	Total Current Assets	**80,878.77**	**70,399.37**
	TOTAL ASSETS	**1,30,080.57**	**1,19,449.17**
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
	a) Equity share capital	1,682.68	1,682.68
	b) Other Equity	65,424.03	64,770.20
	Total Equity	**67,106.71**	**66,452.88**
2	**Liabilities**		
A.	**Non-current liabilities**		
	(a) Financial Liabilities		
	Borrowings	5,654.79	5,483.33
	(b) Provisions	670.18	679.84
	(c) Deferred tax liabilities (net)	2,567.14	2,526.50
	Total Non Current Liabilities	**8,892.11**	**8,689.67**
B.	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	38,643.32	34,723.15
	(ii) Lease Liabilities	33.40	54.04
	(iii)Trade Payables:		
	Total Outstanding dues of micro enterprises and small enterprises	2,529.87	2,284.31
	Total Outstanding dues of creditors other than micro enterprises and small enterprises	11,688.56	6,047.47
	(iv)Other Financial Liabilities	495.25	409.25
	(b) Other current liabilities	400.46	489.28
	(c) Provisions	290.89	299.12
	Total Current Liabilities	**54,081.75**	**44,306.62**
	Total Liabilities	**62,973.86**	**52,996.29**
	TOTAL EQUITY AND LIABILITIES	**1,30,080.57**	**1,19,449.17**

LODHA & CO. LLP MUMBAI-01 Chartered Accountants

ORIENTAL AROMATICS LTD. MUMBAI

ORIENTAL AROMATICS LIMITED

Unaudited Consolidated Cash Flow Statement

₹ In Lakh

Sr. No.	Particulars	For the Half Year Ended	
		30-Sep-26	30-Sep-25
		Unaudited	Unaudited
A)	**Cash Flow from Operating Activities**		
	Net Profit before Tax	**1,459.69**	**527.96**
	Adjustments for:		
	Depreciation and amortization expense	1,552.34	1,550.65
	Interest and Other Finance Cost	1,644.62	1,779.14
	Loss / (Profit) on discarding / sale of assets (Net)	17.41	0.04
	Provision for doubtful debts and bad debts	0.61	-
	Sundry balances written back / Excess provision written back	(0.35)	-
	Acturial gain/loss	(8.49)	(69.07)
	Unrealised Foreign Exchange rate difference	1.98	(7.15)
	Operating Profit before Working Capital Changes	**4,667.81**	**3,781.57**
	Adjustments for:		
	(Increase)/Decrease in Trade & Other Receivables	(4,212.70)	(3,990.78)
	(Increase)/Decrease in Inventories	(6,701.83)	(2,827.27)
	Increase/(Decrease) in Trade Payables & Provisions	5,779.00	466.53
	Cash generated from Operating Activities before tax paid	**(467.72)**	**(2,569.95)**
	Direct Taxes (Paid) Net of Refund Received	(1,113.20)	(472.15)
	Net Cash flow from Operating Activities (A)	**(1,580.92)**	**(3,042.10)**
B)	**Cash Flow from Investing Activities**		
	Purchase of Property, Plant and Equipment	(1,083.79)	(387.48)
	Net Cash (used in)/from Investing Activities (B)	**(1,083.79)**	**(387.48)**
C)	**Cash Flow from Financing Activities**		
	Proceeds/(Repayment) of long term borrowings	(143.33)	(666.67)
	Proceeds/(Repayment) of short term borrowings (Net)	4,364.03	5,237.69
	Dividend Paid	(168.27)	(168.27)
	Payment of lease liabilities	(22.47)	(36.51)
	Interest and Other Finance Cost Paid	(1,747.49)	(1,782.06)
	Net Cash (used in)/from Financing Activities (C)	**2,282.47**	**2,584.18**
	Net increase/(decrease) in cash and cash equivalents (A + B + C)	**(382.25)**	**(845.40)**
	Opening balance of Cash & cash equivalents	**1,312.78**	**1,059.45**
	Closing balance of Cash & cash equivalents	**930.53**	**214.05**

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ORIENTAL AROMATICS LTD. MUMBAI

Notes :

1 The above Financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 4, 2026. The statutory auditors of the Company have reviewed the financial results for the quarter and half year ended September 30, 2026 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 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.

4 The previous year's / periods' figures have been re-grouped / re-arranged wherever necessary, to conform to the current period's presentation.

ORIENTAL AROMATICS LTD MUMBAI

LODHA & CO. LLP MUMBAI-01 Chartered Accountants

For and on behalf of Board of Directors

Dharmil A. Bodani
Chairman & Managing Director
DIN : 00618333

Place : Mumbai
Date : 4th November 2026

LODHA
& CO LLP
Chartered Accountants

6, Karim Chambers, 40, Ambalal Doshi Marg
(Hamam Street), Fort, Mumbai- 400 001
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: 0091-22-40021140/40021414
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Independent Auditor's Review Report On standalone unaudited quarterly financial results of the Company for the quarter and half year ended September 30, 2026 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, 2026 ("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').

   The 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on this financial 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 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

R. P. Baradiya
Partner
Membership No. 044101
UDIN: 26044101EC2ROT5946

Place: Mumbai
Date: November 4, 2026

LODHA & CO. LLP ★ MUMBAI-01 ★ Chartered Accountants

LODHA
& CO LLP
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Independent Auditor's Review Report On consolidated unaudited quarterly financial results of the Company for the quarter and half year ended September 30, 2026 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 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, 2026** ("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.

2. 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.

3. 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.

4. The Statement includes the results of the following entities:

Name of the Entity	Relationships
PT Oriental Aromatics, Indonesia	Subsidiary
Oriental Aromatics & Sons Limited, India	Wholly Owned Subsidiary

5. 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. 9.20 lakhs as at September 30, 2026; total revenue of Rs. Nil; Rs. Nil and total profit after tax of Rs. 0.01 lakhs; Rs.0.01 lakhs for the quarter and half year ended September 30, 2026 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. According to the information and explanations given to us by the management, these interim financial information are not material to the Group.

   Our conclusion is not modified in respect of this matter.

6. 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

LODHA & CO. LLP ★ MUMBAI-01 ★ Chartered Accountants

R.P. Baradiya
Partner
Membership No. 044101
UDIN: 26044101KXLOHA9944

Place: Mumbai
Date: November 4, 2026