Oriental Aromatics

Ref: OAL/BSE/NSE/50/2026-27

04th November, 2026

To
The Manager
Department of Corporate Services,
**BSE Limited,**
Phiroz Jeejeebhoy Towers
Dalal Street, Mumbai- 400 001
**Scrip ID** : OAL
**Scrip Code:** 500078

To
The Manager
Listing Department,
**National Stock Exchange of India Limited**
Exchange Plaza, Bandra Kurla Complex
Bandra (East), Mumbai - 400 051
**Symbol:** OAL
**Series** : EQ

**Sub: Outcome of Board Meeting held on 04th November, 2026**

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 read with Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Wednesday, 04th November, 2026, had inter-alia considered and approved the following:

1. The Unaudited Standalone and Consolidated Financial Results of the Company, along with the Limited Review Reports issued by the Statutory Auditors thereon for the quarter and half year ended 30th September, 2026. The aforesaid results are also being disseminated on the Company's website at www.orientalaromatics.com. The copy of the Un-audited Standalone and Consolidated Financial Results along with their respective Limited Review Reports are enclosed herewith.

2. Based on the recommendation of the Nomination and Remuneration Committee, the Board approved the appointment of Ms. Amruda V. Nair (DIN: 06716791) as an Additional Director in the capacity of Non-Executive Independent Director, with effect from 04th November, 2026. It is further recommended to appoint her for a term of five years from 04th November, 2026 to 03rd November, 2031 (both days inclusive), subject to the approval of the Members by way of Special Resolution through Postal Ballot.



ORIENTAL AROMATICS LIMITED MUMBAI

The Company has received the requisite declarations confirming her eligibility and independence under the Companies Act, 2013 and the Listing Regulations.

Further, the details as required under Regulation 30 read with Schedule III of the Listing Regulations and SEBI Master Circular. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 updated on 30th January, 2026 are enclosed herewith as **Annexure-A.**

The Board Meeting commenced at 04:00 pm and concluded at 04:30 pm.

Kindly take the above information on records.

Thanking you.

**For Oriental Aromatics Limited**

**Dharmil A. Bodani**
**Chairman & Managing Director**
**DIN:00618333**

ORIENTAL AROMATICS LIMITED MUMBAI



**Registered Office** 133, Jehangir Building, 2nd Floor, M.G. Road, Fort, Mumbai 400 001, India.
**T** +91-22-66556000 / 43214000 **F** +91-22-66556099 **E** oa@orientalaromatics.com **CIN** L17299MH1972PLC285731
www.orientalaromatics.com

**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<br>Particulars | ₹ In Lakh<br>As at<br>30-Sep-26<br>Unaudited | ₹ In Lakh<br>As at<br>31-Mar-26<br>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** |

LODHA & CO. LLP MUMBAI-01 Chartered Accountants

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** |

LODHA & CO. LLP MUMBAI-01 Chartered Accountants

ORIENTAL AROMATICS LTD. MUMBAI

**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 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 | 357.83 | 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 |






| Sr. No. | Statement of Assets and Liabilities - Consolidated<br>Particulars | ₹ In Lakh<br>As at<br>30-Sep-26<br>Unaudited | ₹ In Lakh<br>As at<br>31-Mar-26<br>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** |

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

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 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
Telephone : 0091-22-22691414/40021415
: 0091-22-40021140/40021414
Email : mumbai@lodhaco.com

**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:** 26044101ECZROT5946

**Place: Mumbai**
**Date: November 4, 2026**

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

LODHA
& CO LLP
Chartered Accountants

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(Hamam Street), Fort, Mumbai- 400 001
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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**

**ANNEXURE : A**

**DETAILS AS REQUIRED UNDER REGULATION 30 READ WITH SCHEDULE III OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SEBI MASTER CIRCULAR NO. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 UPDATED ON 30TH JANUARY, 2026:**

**APPOINTMENT OF MS. AMRUDA V. NAIR (DIN: 06716791) AS AN ADDITIONAL DIRECTOR (NON-EXECUTIVE, INDEPENDENT), BASED ON THE RECOMMENDATION OF THE NOMINATION AND REMUNERATION COMMITTEE:**

| Sr No. | Particulars: | Details : |
|---|---|---|
| 1 | Reason for change viz. appointment, ~~resignation, removal, death or otherwise~~ | Appointment of Ms. Amruda Nair (DIN: 06716791) as an Additional Director in the capacity of Non-Executive, Independent. |
| 2 | Date of appointment~~/re-appointment/cessation~~ (as applicable) & term of appointment~~/re-appointment;~~ | **Date of Appointment :**<br>4th November, 2026.<br>**Term of appointment**<br>Term of five years from 04th November, 2026 to 03rd November, 2031 (both days inclusive), subject to the approval of the Members by way of Special Resolution through Postal Ballot. |
| 3 | Brief Profile (in case of Appointment) | Ms. Amruda Nair holds a degree in Economics, a degree in Hospitality Management from Stenden University, The Netherlands, and a Master's degree in Hospitality from Cornell University's School of Hotel Administration, New York.<br><br>She is an accomplished entrepreneur and third-generation hotelier with more than two decades of experience in the hospitality and asset management sectors. She is the Founder and Director of Araiya Hotels & Resorts, a hotel management company focused on developing and managing lifestyle hospitality projects in India. She also leads Araiya Malta, with hospitality and upscale dining ventures across Malta and Portugal. She also serves on the Board of HLV Limited, which owns and operates The Leela Mumbai. |



ORIENTAL AROMATICS LIMITED MUMBAI

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|---|---|---|
| | | Ms. Nair has received several prestigious recognitions for her contribution to the hospitality sector, including the Generation Next Award for Hospitality (2011), Young FICCI Ladies Organization Women Achiever's Award (2012), and the Rising Star – South Asia Award at the Hotel Investment Forum (2016). She has also been featured in Hotelier India's Power List.<br><br>In addition to her business leadership roles, she is actively associated with various industry bodies and social initiatives, including the CEO Committee of Global Hotel Alliance, UAE, and has previously served as a Trustee of Apne Aap Women's Collective, India. |
| 4 | Disclosure of Relationships between Directors (in case of Appointment of Director) | None. |

