

# *Oriental Aromatics*

Ref: OAL/BSE/NSE/131/2023-24

13<sup>th</sup> February, 2024

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: Submission of Newspaper publication of Unaudited Standalone and Consolidated Financial Results**

Dear Sir/ Ma'am,

We are enclosing herewith copies of newspaper publication of Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended on 31<sup>st</sup> December, 2023 published on 13<sup>th</sup> February, 2024 in Financial Express (English) and in Loksatta (Marathi) which were considered and approved by the Board of Directors, in their meeting held on 12<sup>th</sup> February, 2024.

Kindly take the same on your record.

Thanking you.

For Oriental Aromatics Limited

**Kiranpreet Gill**  
**Company Secretary & Compliance Officer**



*Oriental Aromatics Ltd.*

Registered Office 133, Jehangir Building, 2nd Floor, M.G. Road, Fort, Mumbai 400 001, India.

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[www.orientalaromatics.com](http://www.orientalaromatics.com)

**S.P. APPARELS LIMITED**

CIN: L18101TZ2005PLC012295

Regd. Office: 39 - A, Extension Street, Kaikattipur, Avinashi-641 654, Tirupur, Tamilnadu

Tel : +91-4296-714000, Fax : +91-4296-714280, 714281 E-mail: csoffice@spapparels.com, Website: www.spapparels.com

**Extract of Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2023**

(Rupees in millions except EPS and unless otherwise stated)

Sl.No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Nine months ended	Nine months ended	For the year ended
		December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from operations	2,570.12	2,980.95	2,588.29	8,068.99	8,266.69	11,008.91
2	Net Profit / (Loss) for the period before Tax	245.02	384.10	194.27	878.07	853.49	1,107.64
3	Net Profit / (Loss) for the period after Tax, (after, Exceptional and/or Extraordinary items#)	176.09	285.81	132.73	611.61	619.94	825.12
4	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	129.37	332.93	(47.56)	667.58	501.94	758.80
5	Paid-up equity share capital (face value Rs. 10/- [Amount])	250.93	250.93	254.93	250.93	256.26	254.93
6	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	7,081.28	-	6,485.18
7	Earning Per Share (Rs.) - Basic and Diluted [Net Profit/(loss) for the period after tax/Weighted average number of equity share	<b>7.02</b>	<b>11.39</b>	<b>5.21</b>	<b>24.37</b>	<b>24.19</b>	<b>32.37</b>
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)

**See accompanying notes to the Consolidated Financial Results Notes:**

- The above unaudited consolidated financial results for the quarter and nine months ended December 31, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 12, 2024.
- This statement has been prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 and other generally accepted accounting policies and principles.
- The company operates in one segment (i.e.,) Textile business, which in the context of Indian Accounting standard (IND AS) 108 - operating segment, is considered as the only reportable operating segment of the company.
- The Company incorporated a new wholly owned subsidiary viz., 'S.P. Apparels International (Private) Limited' in Sri Lanka on October 16, 2023.
- Subsequent to December 31 2023, the Company has signed a definitive agreement to acquire 100 percent stake of Young Brand Apparel Private Limited (YBAPL), the subsidiary of Bannari Amman Spinning Mills Limited along with the garment unit situated at Palladam of Bannari Amman Spinning Mills Limited and land and building situated at Perundurai SIPCOT (The State Industries Promotion Corporation of Tamil Nadu Limited) for a value of Rs. 223 crores. The proposal is subject to necessary statutory, regulatory and other compliance & approvals.
- The consolidated results for the quarter ended December 31, 2023 are the balancing figures between the consolidated unaudited figures of nine months ended December 31, 2023 and published unaudited year to date figures up to the second quarter of the current financial year, which was subjected to limited review.
- The consolidated financial results include financial results of S.P.Apparels Limited (Parent Company) and the financial results of its subsidiaries - S.P. Retail Ventures Limited, Crocodile Products Private Limited and S.P. Apparels UK (P) Limited
- The consolidated financial results includes the financial results of one subsidiary which have been consolidated based on management accounts, whose financial results reflect total revenue of Rs. 430.97 million for the quarter ended December 31, 2023 and Total Comprehensive loss of Rs.24.32 million for the quarter ended December 31, 2023 as considered in the consolidated financial results.
- Previous period figures have been regrouped / reclassified, wherever necessary, to conform to the current period classification / presentation.

**For S.P.Apparels Limited**  
P.Sundararajan  
Chairman & Managing Director  
DIN : 00003380

Place : Avinashi  
Date : 12.02.2024

**Oriental Aromatics Ltd.**Regd. Office: 133, Jehangir Building, 2<sup>nd</sup> Floor, M.G. Road, Mumbai - 400 001.

CIN : L17299MH1972PLC285731

Unaudited Financial Results for the Quarter and Nine Months Ended 31<sup>st</sup> December, 2023.

₹ in Lakh (Except per share data)

Sr.No	Particulars	Standalone			Consolidated		
		Quarter Ended	Nine Months Ended	Quarter Ended	Quarter Ended	Nine Months Ended	Quarter Ended
		31.12.2023	31.12.2023	31.12.2022	31.12.2023	31.12.2023	31.12.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1.	Total Income from Operations (Net)	19,956.82	62,547.34	20,003.07	19,956.82	62,547.34	20,002.97
2.	Net Profit/Loss for the period (before tax)	455.31	26.28	583.50	443.72	(5.86)	550.42
3.	Net Profit/Loss for the period (after tax)	270.73	(72.30)	410.55	280.95	(101.21)	380.26
4.	Total Comprehensive Income for the period	269.23	(76.80)	402.55	259.45	(105.71)	372.26
5.	Paid-up Equity Share Capital (FV of Rs.5/- each)	1,682.68	1,682.68	1,682.68	1,682.68	1,682.68	1,682.68
6.	Earnings per Share (EPS)						
- Basic & Diluted EPS		0.80	(0.21)	1.22	0.78	(0.30)	1.13

Notes: 1) The above Financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 12, 2024. The statutory auditors of the Company have reviewed the financial results for the quarter and nine months period ended Dec 31, 2023 in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have issued their review reports with unmodified conclusion on the unaudited Consolidated and Standalone Financial Results. 2) The full format of above extract of Financial Results, together with the Report of the Statutory Auditors are available on website of the Stock Exchanges viz. www.bseindia.com & www.nseindia.com and also under "Investor Relations" link of Company's website www.orientalaromatics.com

Place : Mumbai  
Date : 12/02/2024

For Oriental Aromatics Ltd.  
Sd/-  
Dharmil A. Bodani  
Chairman & Managing Director  
DIN : 00618333

**RUCHIRA PAPERS LIMITED**

Regd. Office: Tirlokpur Road, Kala Amb, District-Sirmaur-H.P-173030

Website: www.ruchirapapers.com,

Email: cs@ruchirapapers.com, investor@ruchirapapers.com

CIN: L21012HP1980PLC004336

**EXTRACT OF UN-AUDITED FINANCIAL RESULTS FOR QUARTER AND NINE MONTHS ENDED 31ST DEC 2023**

S.No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Total Income from Operations (net)	15959.26	17054.68	20286.59	49922.11	62352.56	80445.43
2	Net Profit for the period (before tax and exceptional items)	968.64	1418.31	2311.35	5303.93	6539.89	9064.59
3	Net Profit for the period (before tax after exceptional items)	968.64	1418.31	2311.35	5303.93	6539.89	9064.59
4	Net Profit for the period (after tax after exceptional items)	720.70	1058.61	1724.31	3955.14	4876.75	6762.70
5	Total comprehensive income for the period	748.72	1072.50	1717.26	3906.67	4827.36	6734.95
6	Paid up Equity Share Capital	2984.50	2984.50	2984.50	2984.50	2984.50	2984.50
7	Other Equity (as shown in the Audited Balance Sheet of Previous Year)	-	-	-	-	-	35063.15
8	<b>Earnings per share (of Rs. 10/- each) Not annualised</b>						
(a) Basic		2.41	3.55	5.78	13.25	16.34	22.66
(b) Diluted		2.41	3.55	5.78	13.25	16.34	22.66

The above is an extract of the detailed format of financial results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the financial results are available on the stock exchange websites, at a link (<http://www.bseindia.com/#corporates>) and (<https://www.nseindia.com/corporates>) and on the Company's website at [www.ruchirapapers.com](http://www.ruchirapapers.com)

For and on behalf of Board of Directors  
Umesh Chander Garg  
Managing Director

Place: Kala Amb  
Date: 12.02.2024

**HCP PLASTENE BULCKPACK LIMITED**

(Formerly Known as Gopala Polyplast Limited)

CIN: L25200GJ1984PLC050560

Registered Office: H.B. Jirawala House, Navbharat Soc., Nr. Panchshil Bus Stand, Usmanpura Ahmedabad • Website: www.hbpl.in

**EXTRACT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER 2023**

(₹ in Lakhs)

Particulars	For Quarter Ended			For Nine Months Ended		For the Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Income from operations (net)	7988.01	7,975.24	6,947.93	21,925.79	27,453.84	35,188.25
Net Profit / (Loss) for the period before Tax, Exceptional and/or Extraordinary items	30.16	112.03	(79.60)	(125.17)	269.62	98.97
Net Profit / (Loss) for the period before Tax after Exceptional and/or Extraordinary items	30.16	112.03	(79.60)	(125.17)	269.62	118.47
Net Profit / (Loss) for the period after tax after Exceptional and/or Extraordinary items	28.15	95.94	(54.50)	(90.22)	171.29	76.13
Total Comprehensive Income/(Expense) for the period	29.82	79.00	(58.48)	(97.13)	167.31	108.43
Equity Share Capital (Face Value Rs 10/- each)	1,067.48	1,067.48	1,067.48	1,067.48	1,067.48	1,067.48
Reserves (excluding Revaluation Reserve) as shown in Audited Balance Sheet of previous year	-	-	-	-	-	3942.30
<b>Earnings Per Share (after extraordinary items) (Face value of Rs. 10/- each) (for continuing and discontinued operations)</b>						
a) Basic	0.28	0.74	(0.55)	(0.91)	1.66	1.06
b) Diluted	0.28	0.73	(0.55)	(0.90)	1.66	1.01

**EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2023**

(₹ in Lakhs)

Particulars	For Quarter Ended			For Nine Months Ended		For the Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Income from operations (net)	1,596.23	1,036.74	950.46	3,381.88	3,312.13	4,863.00
Net Profit / (Loss) for the period before Tax, Exceptional and/or Extraordinary items	(166.50)	(72.09)	4.93	(352.27)	(492.22)	(733.19)
Net Profit / (Loss) for the period before Tax after Exceptional and/or Extraordinary items	(166.50)	(72.09)	4.93	(352.27)	(492.22)	(713.69)
Net Profit / (Loss) for the period after tax after Exceptional and/or Extraordinary items	(122.57)	(56.50)	6.39	(263.19)	(368.42)	(535.00)
Total Comprehensive Income for the period	(121.39)	(55.01)	6.39	(259.63)	(368.42)	(530.26)
Equity Share Capital (Face Value Rs 10/- each)	1,067.48	1,067.48	1,067.48	1,067.48	1,067.48	1,067.48
Reserves (excluding Revaluation Reserve) as shown in Audited Balance Sheet of previous year	-	-	-	-	-	3311.13
<b>Earnings Per Share (after extraordinary items) (Face value of Rs. 10/- each) (for continuing and discontinued operations)</b>						
a) Basic	(1.14)	(0.52)	0.06	(2.43)	(3.65)	(5.18)
b) Diluted	(1.14)	(0.52)	0.06	(2.43)	(3.65)	(5.18)

**Notes:**

- The above is an Extract of the detailed format of Financial Results for the Quarter and Nine Months ended 31<sup>st</sup> December, 2023 filed with the Stock Exchanges under Regulation 33 of the SEBI (LODR) Reg., 2015. The full format of Quarterly Financial Results are available on the website of BSE Limited at [www.bseindia.com](http://www.bseindia.com) and also on the website of Company at [www.hbpl.in](http://www.hbpl.in).
- The above results were reviewed by the Audit Committee and approved by the Board at their meeting held on 12<sup>th</sup> February, 2024

For HCP Plastene Bulkpack Limited  
Sd/-  
Anil Shyamsunder Goyal  
Chairman  
DIN: 03071035

Place : Ahmedabad  
Date : 12<sup>th</sup> February, 2024

**JAYSYNTH DYESTUFF (INDIA) LIMITED**

CIN: L24114MH1985PLC035564

Registered Office: 301, Sumer Kendra, P. B. Marg, Worli, Mumbai - 400 018

Tel. No.: +91 22 4938 4200/4300 • Fax No.: +91 22 3042 3434 • Website: [www.jaysynth.com](http://www.jaysynth.com) • E-mail id: [jsec@jaysynth.com](mailto:jsec@jaysynth.com)**Extract of Un-audited Standalone and Consolidated Financial Results for the Quarter and Nine Months ended 31<sup>st</sup> December, 2023**

(₹ in lakhs, except EPS)

Sr. No.	Particulars	Standalone					
		Quarter Ended		Nine Months Ended		Year Ended	
		31 <sup>st</sup> Dec, 2023	30 <sup>th</sup> Sept, 2023	31 <sup>st</sup> Dec, 2022	31 <sup>st</sup> Dec, 2023	31 <sup>st</sup> Dec, 2022	31 <sup>st</sup> Mar, 2023
		Un-audited		Un-audited		Audited	
1	Total Income from Operations	3,932.52	3,904.08	3,019.77	11,304.63	10,514.65	14,011.20
2	Net Profit for the period (before Tax, Exceptional and Extraordinary items)	346.37	431.10	150.91	968.85	514.00	734.17
3	Net Profit for the period before tax (after Exceptional and Extraordinary items)	346.37	431.10	150.91	968.85	514.00	734.17
4	Net Profit for the period after tax (after Exceptional and Extraordinary items)	256.77	318.19	113.65	750.28	404.69	565.35
5	Total Comprehensive Income for the period [Comprising profit for the period (after tax) and Other Comprehensive Income (after tax)]	290.65	343.10	134.86	822.55	369.64	542.45
6	Equity share capital (Face Value ₹ 1/- )	86.90	86.90	86.90	86.90	86.90	86.90
7	<b>Earnings Per Share (of ₹ 1/- each) (for continuing and discontinued operation)</b>						
a) Basic		2.95	3.66	1.31	8.63	4.66	6.51
b) Diluted		2.95	3.66	1.31	8.63	4.66	6.51

(₹ in lakhs, except EPS)

Sr. No.	Particulars	Consolidated					
		Quarter Ended		Nine Months Ended		Year Ended	
		31 <sup>st</sup> Dec, 2023	30 <sup>th</sup> Sept, 2023	31 <sup>st</sup> Dec, 2022	31 <sup>st</sup> Dec, 2023	31 <sup>st</sup> Dec, 2022	31 <sup>st</sup> Mar, 2023
		Un-audited		Un-audited		Audited	
1	Total Income from Operations	3,950.55	4,237.34	3,195.15	11,609.98	10,483.46	14,003.73
2	Net Profit for the period (before Tax, Exceptional and Extraordinary items)	306.73	522.78	101.74	887.11	496.54	667.58
3	Net Profit for the period before tax (after Exceptional and Extraordinary items)	306.73	522.78	101.74	887.11	496.54	667.58
4	Net Profit for the period after tax (after Exceptional and Extraordinary items)	216.47	401.70	72.73	657.38	366.43	486.66
5	Total Comprehensive Income for the period [Comprising profit for the period (after tax) and Other Comprehensive Income (after tax)]	248.87	425.20	92.54	726.62	328.57	459.18
6	Equity share capital (Face Value ₹ 1/- )	86.90	86.90	86.90	86.90	86.90	86.90
7	<b>Earnings Per Share (of ₹ 1/- each) (for continuing and discontinued operation)</b>						
a) Basic		2.49	4.62	0.84	7.56	4.22	5.60
b) Diluted		2.49	4.62	0.84	7.56	4.22	5.60

**Notes:**

- The above mentioned Un-audited Standalone and Consolidated Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 12<sup>th</sup> February, 2024.
- In accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Statutory Auditor have performed Limited Review of the above Un-audited Standalone and Consolidated Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2023.

3) The above is an extract of the detailed format of Un-audited Standalone and Consolidated Financial Results for the quarter and nine months ended 31<sup>st</sup> December 2023, filed with the BSE Ltd. under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of Financial Results for the quarter and nine months ended 31<sup>st</sup> December 2023, are available on the website of BSE Ltd. i.e. [www.bseindia.com](http://www.bseindia.com) and on the Company's website i.e. [www.jaysynth.com</](http://www.jaysynth.com)

