

ORIENTAL AROMATICS LIMITED
(Formerly Camphor & Allied Products Limited)
CIN L17299MH1972PLC285731
Registered Office : 133, Jehangir Building, M. G. Road, Mumbai – 400001.

Unaudited Financial Results for the Quarter and Nine Months ended 31st December 2018

Rs. In Lakh (Except per share data)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-18	30-Sep-18	31-Dec-17	31-Dec-18	31-Dec-17	31-Mar-18
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income:						
	a) Revenue from operations	20,507.64	19,927.90	12,222.67	55,184.59	36,074.51	50,542.15
	b) Other Income	7.89	130.75	2.11	259.55	581.64	503.83
	Total Revenue	20,515.54	20,058.66	12,224.78	55,444.15	36,656.15	51,045.98
2	Expenses:						
	a) Cost of materials consumed	14,738.60	14,041.40	8,392.46	38,589.59	24,247.65	33,044.37
	b) Change in Inventories of Finished goods/Work in Progress	(659.22)	(1,133.19)	(606.48)	(2,387.86)	(645.70)	(331.09)
	c) Manufacturing and Operating Costs	1,868.22	1,537.19	1,461.68	4,885.17	4,199.43	5,488.75
	d) Employee benefits expense	807.13	813.99	668.40	2,338.80	1,921.52	2,567.95
	e) Finance Costs	131.56	502.30	193.64	960.27	533.69	687.90
	f) Depreciation & Amortization expense	432.27	426.54	382.89	1,263.73	1,104.61	1,475.69
	g) Other expenses	1,346.79	1,244.27	875.24	3,615.42	2,311.97	3,280.12
	Total Expenses	18,665.35	17,432.49	11,367.83	49,265.11	33,673.17	46,213.69
3	Profit Before Tax (1-2)	1,850.19	2,626.16	856.95	6,179.04	2,982.98	4,832.29
4	Tax Expense	145.05	910.65	250.08	1,651.58	792.18	1,799.29
5	Profit for the period (3-4)	1,705.15	1,715.51	606.87	4,527.45	2,190.80	3,032.99
6	Other Comprehensive Income:						
	a) Items that will not be reclassified to profit or loss	9.67	9.67	(5.49)	29.01	(16.47)	38.67
	b) Tax impact relating to items that will not be reclassified to profit or loss	(3.38)	(3.38)	1.90	(10.14)	5.70	(13.38)
7	Total Comprehensive Income for the period (5+6)	1,711.44	1,721.80	603.28	4,546.32	2,180.03	3,058.28
8	Paid-up Equity Share Capital (Face Value of Rs.5 per share) (refer note no. 3)						
	Instrument entirely nature of Equity	1,682.68	841.34	513.37	1,682.68	513.37	841.34
		-	-	327.97	-	327.97	-
9	Earnings per Share (EPS)						
	Basic & Diluted EPS	5.07	5.10	1.80	13.45	6.51	9.01

Notes :

- The above Unaudited financial Results were reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on February 11, 2019. The Statutory Auditors have carried out Limited Review of the same in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Company is engaged in the business of manufacture of Fine Chemicals, considering its business activities from which it earns revenues and incurs expenses as reviewed by the Chairman and Managing Director to make decisions about resources to be allocated to the segment and assess its performance.
- During the quarter, the Company has sub divided Face Value of its Equity Shares from Rs. 10 to Rs. 5 and allotted 1 (one) Equity Bonus Share of Rs. 5 each for every 1 (one) Equity Share of Rs. 5 each, resulting in increase in Paid Up Equity Share Capital from Rs. 8,41,33,940/- divided into 84,13,394 Equity Shares of Rs. 10 each to Rs. 16,82,67,880/- divided into 3,36,53,576 Equity Shares of Rs. 5/- each.
The earnings Per share in respect of all the reported periods has been restated considering the aforesaid sub-division and bonus issue of shares.
- (a) The figures of the quarter and Nine Months ended December 2017 have been restated considering effect of Scheme of Amalgamation of Holding Company into the Company approved by the Hon'ble National Company Law Tribunal ("NCLT") vide its Order dated 16th November 2017, with effect from 1st April, 2016.
(b) The previous year's / Period's figures have been re-grouped / re-arranged wherever necessary, to conform to the current period's presentation.



By Order of the Board

(Signature)
Dharmil A. Bhatnagar
Managing Director
DIN : 00618333

Place : Mumbai
Date : 11th February, 2019

Limited Review Report

To the Board of Directors,
Oriental Aromatics Limited
(Formerly known as Camphor and Allied Products Limited)

We have reviewed the accompanying statement of unaudited financial results of **Oriental Aromatics Limited** ("the Company") for the quarter ended December 31, 2018 and year to date results for the period from April 01, 2018 to December 31, 2018 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) 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 financial results based on our review.

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 results 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited 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.

The comparative financial information of the Company for the corresponding quarter and nine months ended December 31, 2017 were reviewed and for the year ended March 31, 2018 were audited by the predecessor auditor who expressed an unmodified conclusion/ opinion on those financial results on February 14, 2018 and May 31, 2018 respectively.

For Bagaria and Co LLP
Chartered Accountants
Firm Registration No:
113447W/W-100019



Vinay Somani
Partner

Membership No.143503



Place: Mumbai

Date: 11th February, 2018