

**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 ended 30th June 2019

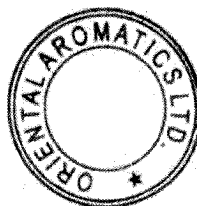
Rs. in Lakh (Except per share data)

Consolidated		Sr. No.	Particulars	Standalone			
Quarter Ended	Year Ended			Quarter Ended		Year Ended	
30-Jun-19	31-Mar-19			30-Jun-19	31-Mar-19	30-Jun-18	31-Mar-19
Unaudited	Audited			Unaudited	Audited	Unaudited	Audited
21,216.31	75,468.57	1	<b>Income :</b>				
40.27	127.93		a) Revenue from operations	21,171.52	20,099.95	14,756.57	75,256.35
			b) Other Income	40.27	100.31	119.81	127.88
<b>21,256.58</b>	<b>75,596.51</b>		<b>Total Revenue</b>	<b>21,211.79</b>	<b>20,200.26</b>	<b>14,875.38</b>	<b>75,383.23</b>
		2	<b>Expenses :</b>				
13,949.92	52,211.65		a) Cost of materials consumed	13,914.86	13,581.95	9,809.59	52,176.23
(179.45)	(2,454.22)		b) Change in Inventories of Finished goods/Work in Progress	(179.45)	(86.36)	(595.45)	(2,454.22)
1,660.77	8,474.14		c) Manufacturing and Operating Costs	1,660.77	1,557.69	1,439.77	6,328.98
934.56	3,148.78		d) Employee benefits expense	924.81	764.37	757.68	3,216.70
284.52	1,288.56		e) Finance Costs	284.53	308.72	326.41	1,266.98
451.69	1,779.71		f) Depreciation & Amortization expense	451.69	507.59	405.09	1,771.49
1,314.97	4,618.72		g) Other expenses	1,257.19	1,133.60	1,029.78	4,479.85
<b>18,416.99</b>	<b>67,047.33</b>		<b>Total Expenses</b>	<b>18,314.40</b>	<b>17,785.56</b>	<b>13,172.87</b>	<b>66,786.01</b>
<b>2,839.59</b>	<b>8,549.17</b>	3	<b>Profit/ (Loss) before exceptional items (1-2)</b>	<b>2,897.39</b>	<b>2,414.70</b>	<b>1,702.51</b>	<b>8,597.22</b>
	(232.23)	4	<b>Exceptional Items Income / ( Expenses ) :</b>				
			Loss in respect of closure of subsidiary's business		(1,007.57)		(1,007.57)
<b>2,839.59</b>	<b>8,316.94</b>	5	<b>Profit Before Tax (3+4)</b>	<b>2,897.39</b>	<b>1,407.13</b>	<b>1,702.51</b>	<b>7,589.65</b>
1,041.96	2,602.63	6	Tax Expense	1,041.96	1,118.78	595.88	2,601.79
<b>1,797.63</b>	<b>5,714.32</b>	7	<b>Profit for the period (5-6)</b>	<b>1,855.43</b>	<b>288.35</b>	<b>1,106.63</b>	<b>4,987.87</b>
		8	<b>Other Comprehensive Income:</b>				
(19.65)	(71.44)		a) Items that will not be reclassified to profit or loss	(19.65)	(100.45)	9.67	(71.44)
6.87	24.96		b) Tax impact relating to items that will not be reclassified to profit or loss	6.87	35.10	(3.38)	24.96
<b>1,784.85</b>	<b>5,667.84</b>	9	<b>Total Comprehensive Income for the period (7+8)</b>	<b>1,842.65</b>	<b>223.00</b>	<b>1,112.92</b>	<b>4,941.39</b>
1,682.68	1,682.68	10	Paid-up Equity Share Capital (Face Value of Rs.5 per share)	1,682.68	1,682.68	841.34	1,682.68
	37,509.74	11	Other Equity				37,516.47
		12	<b>Earnings per Share (EPS)</b>				
5.34	17.67		Basic & Diluted EPS - Before Exceptional Items	5.51	3.85	3.29	17.82
5.34	16.98		Basic & Diluted EPS - After Exceptional Items	5.51	0.86	3.29	14.82

**Notes :**

- The above Unaudited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on August 09, 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.
- Effective from April 1, 2019, the Company has adopted Ind AS 116 "Leases" using modified retrospective approach. Due to transition, the nature of expenses in respect of operating leases has changed from "rent" to "depreciation cost" and "finance cost" for the right-to-use assets and for interest accrued on lease liability respectively, and therefore these expenses for the current period are not comparable to the previous periods disclosed. The adoption of the standard did not have any material impact on the profit for the period as compared to previous periods.
- During the quarter ended December 2018, 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 quarter ended 30 June 2018 has been restated considering the aforesaid sub-division and bonus issue of shares.
- a) The previous year's / periods' figures have been re-grouped / re-arranged wherever necessary, to conform to the current period's presentation.  
b) The figures of the last quarter of the previous year are the balancing figures between audited figures for the full financial year and unaudited published year to date figures up to the third quarter of the previous financial year.

Place : Mumbai  
Date : 09 August, 2019



By Order of the Board

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

## Limited Review Report

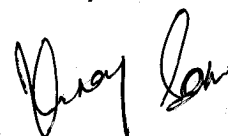
To the Board of Directors,  
Oriental Aromatics Limited  
(Formerly known as Camphor and Allied Products Limited)

We have reviewed the accompanying statement of unaudited financial results of **Oriental Aromatics Limited** ("the Company") for the quarter ended 30<sup>th</sup> June, 2019 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015. 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.

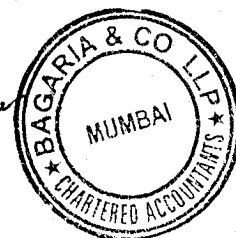
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies, has not 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.

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



Vinay Somani  
Partner

Membership No. 143503  
UDIN: 19143503AAAAFY4823



Place: Mumbai  
Date : 9<sup>th</sup> August, 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 consolidated financial results of **Oriental Aromatics Limited** ("the Holding Company"), its foreign subsidiary (together referred to as "the Group") for the quarter ended **June 30, 2019** attached herewith, being submitted by the Company pursuant to the requirements of Regulations 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.

The Statement includes the results of the following entities:

Name of the Entity	Relationship
PT Oriental Aromatics	Subsidiary in which Company holds 99%

### Other Matters:

We did not review the financial statements of a foreign subsidiary included in the consolidated financial statements, whose financial statements reflect total assets of Rs. 122.28 lacs as at June 30, 2019, total revenue of Rs.86.03 lacs and net loss (total comprehensive income) of Rs. 57.81 lacs for the quarter ended June 30, 2019 respectively. These financial statements have been certified by the 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 these certified financial statements.

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.

For Bagaria & CO. LLP  
Chartered Accountants  
Firm Registration No.  
113447W/W-100019

  
Vinay Somani  
Partner

Membership No. 143503  
UDIN: 19143503AAAAFZ3012



Place: Mumbai  
Date: August 9, 2019