

ORIENTAL AROMATICS & SONS LIMITED
CIN - U24110MH2019PLC335124
Balance Sheet as on 31st March 2026
(All amounts are in ₹ Lakh, unless stated otherwise)

	Particulars	As at	As at
		31-Mar-26	31-Mar-25
I	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	13,913.35	14,420.50
	(b) Capital work - in - progress	1.15	-
	(c) Right of use assets - Lease	907.29	917.18
	(d) <u>Financial Assets</u> :		
	Other financial assets	310.30	292.45
	(e) Deferred tax assets (net)	215.19	215.19
	(f) Other non - current assets	933.08	925.90
	Total Non-Current Assets	16,280.36	16,771.23
2	Current assets		
	(a) Inventories	1,458.77	741.62
	(b) <u>Financial Assets</u> :		
	(i) Trade receivables	453.79	14.87
	(i) Cash and cash equivalents	319.98	399.20
	(ii) Bank balances other than (i) above	25.00	19.50
	(iii) Other current financial assets	24.90	19.55
	(c) Current tax assets	0.91	6.61
	(d) Other current assets	900.02	727.78
	Total Current Assets	3,183.37	1,929.13
	TOTAL ASSETS	19,463.73	18,700.36
II	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity share capital	13,000.00	10,000.00
	b) Other equity	(3,585.95)	(1,372.95)
	Total Equity	9,414.05	8,627.05
2	Liabilities		
	Non-current liabilities		
	Financial Liabilities		
	(i) Borrowings	5,873.33	6,883.33
	(ii) Other Financial Liabilities	1.74	308.56
	(iii) Provisions	8.02	12.65
	Total Non Current Liabilities	5,883.09	7,204.54
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	2,375.00	316.67
	Trade payables		
	(A) Total outstanding dues of micro enterprises and small enterprises;	134.24	18.95
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	206.65	130.45
	(ii) Other financial liabilities	1,438.14	2,390.12
	(b) Other current liabilities	6.54	12.02
	(c) Provisions	6.02	0.57
	Total Current Liabilities	4,166.59	2,868.77
	Total Liabilities	10,049.68	10,073.31
	TOTAL EQUITY AND LIABILITIES	19,463.73	18,700.36
	Material accounting policies and accompanying notes form an integral part of financial statements		
As per our attached Report of even date			
For Lodha & Co. LLP Chartered Accountants Firm Registration No. - 301051E/E300284 SD/- R. P. Baradiya Partner		For and on behalf of Board of Directors SD/- Dharmil A. Bodani Managing Director DIN : 00618333	
		SD/- Shyamal A. Bodani Director DIN: 00617950	
SD/- Place : Mumbai Date : 12th May, 2026		SD/- Girish Khandelwal Chief Financial Officer	
		SD/- Kiranpreet Gill Company Secretary	

