

Date: April 18, 2025

Ref.OSIL/SEC/07/2025-26

To
The BSE Limited,
Corporate Relationship Department,
1st Floor, New Trading Ring,
Rotunda Building, P J Towers,
Dalal Street, Fort, Mumbai- 400 001
Email: corp.relations@bseindia.com

Ref: Orosil Smiths India Limited [ISIN: INE628B01034] [Scrip Code: 531626]

Subject: Outcome of the meeting of the Board of Directors held on April 18, 2025 and submission of Audited Financial Results for the fourth quarter and financial year ended on March 31, 2025 and Auditor's Report thereon

Dear Sir/Madam,

Pursuant to Regulation 30 read with Para A of Part A of Schedule III of the SEBI Listing Regulations, we would like to inform you that Board of Directors of the Company at their meeting held today at the Registered Office of the Company has, *inter alia*, considered and approved the Audited Financial Results of the Company for the fourth quarter and financial year ended March 31, 2025, along with Statement of Profit & Loss, Statement of Assets & Liabilities and the Statement of Cash Flow for the financial year ended March 31, 2025 in accordance with the provisions of Regulation 33 of the SEBI Listing Regulations, along with the Report of the Auditors thereon.

A copy of the aforesaid Financial Results along with the Auditor's Report is enclosed herewith.

The Financial Results will be published in Newspapers pursuant to Regulation 47 of the SEBI Listing Regulations.

Time of Commencement of Meeting: 04:00 P.M.

Time of Conclusion of Meeting: 06:30 P.M.

This is for your information and records.

Thanking You,

Yours faithfully,

For Orosil Smiths India Limited



Sakshi Bansal
Company Secretary & Compliance Officer



D M A R K S & ASSOCIATES

CHARTERED ACCOUNTANTS

6H GOPALA TOWER RAJENDRA PLACE NEW DELHI-110008

PHONES: 011-45689385

Email: audit@onlineca.in

The Board of Directors

Orosil Smiths India Limited

Flat No. 906 9th Floor Arunachal Building

19 Barakhamba Road North East Delhi-110001

UNMODIFIED OPINION ON STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH 2025 AND ANNUAL FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Opinion

We have audited the accompanying Annual financial results ("the statement") of **Orosil Smiths India Limited ("the company")** for the quarter and year ended March 31, 2025 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure requirements) Regulations 2015 (as amended), Including relevant circulars issued by SEBI from time to time.

1. In our opinion and to the best of our information and according to the explanations given to us, the statement:

- I.** Presents financial results in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with updated circulars in this regard; and
- II.** Gives a true and fair view in conformity with applicable Indian Accounting Standards ('Ind AS') prescribed under sec 133 of Companies Act, 2013('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015 and other Accounting principles generally accepted in India, of the net profit after tax and other comprehensive income and other financial information of the company for the year ended 31st March, 2025.

Basis for Opinion

- 2.** We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these

**HEAD OFFICE : SOOD AGENCIES, NEAR BUNDLA TEA ESTATE, (LOHNA) TEHSIL
PALAM PUR, DIST. KANGRA HIMACHAL PRADESH KANGRA 176061**



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requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement.

3. This Statement has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
4. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
5. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

6. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error

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and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

7. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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8. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
9. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

Other Matter

10. The Statement includes the financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under listing regulations.

for D M A R K S & ASSOCIATES

Chartered Accountants

Firm's registration number: 0064 13N


D D Nagpal

Partner

Membership No. 085366

Place: New Delhi

Date: 18th April, 2025

UDIN: 25085366BMNVGA5384



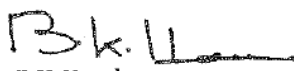
**HEAD OFFICE : SOOD AGENCIES, NEAR BUNDLA TEA ESTATE, (LOHNA) TEHSIL
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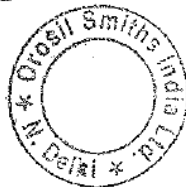
Statement of Audited Financial Results for the Quarter and Year Ended March 31st, 2025

(Rs in Lacs)

	PARTICULARS	Quarter ended			Year ended	
		31.03.2025 (Audited)	31.12.2024 (Un-Audited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
I	Income					
	Revenue from operations	244.36	26.32	12.75	280.73	50.49
II	Other Income	0.45	0.45	0.56	1.80	4.02
III	Total Income (I+II)	244.81	26.77	13.31	282.53	54.51
IV	Expenses					
	(a) Cost of Materials consumed	(7.32)	7.37	(10.46)	0.05	0.69
	(b) Purchase of stock-in-trade	242.03	-	12.26	242.03	14.08
	(c) Changes in inventories of finished goods and stock-in-trade	(4.14)	(0.08)	3.05	(1.86)	12.10
	(d) Employee benefit expenses	8.46	7.98	6.60	32.18	29.65
	(e) Finance Costs	0.15	0.20	0.34	0.89	1.58
	(f) Depreciation and amortisation expense	3.35	3.41	3.66	13.41	14.61
	(g) Other expenses	5.96	4.91	4.77	19.59	22.58
	Total Expenses	248.50	23.78	20.21	306.30	95.28
V.	Profit/(Loss) before exceptional items and tax (III-IV)	(3.69)	3.00	(6.90)	(23.77)	(40.77)
VI.	Exceptional Items	-	-	-	-	-
VII.	Profit/(Loss) before tax (V- VI)	(3.69)	3.00	(6.90)	(23.77)	(40.77)
VIII.	Tax expense:	(84.87)	0.07	(0.04)	(84.85)	(0.11)
	(1) Current tax					
	(2) Deferred tax	(84.87)	0.07	(0.04)	(84.85)	(0.11)
IX.	Profit/(Loss) for the period/ year (VII-VIII)	81.17	2.93	(6.86)	61.07	(40.66)
X.	Other comprehensive Income					
	Items that will not be reclassified to profit or loss(net of taxes)	(0.36)	-	(0.88)	(0.37)	(0.01)
	Items that will be reclassified to profit or loss(net of taxes)	-	-	-	-	-
	Total other comprehensive income/(loss)	(0.36)	-	(0.88)	(0.37)	(0.01)
XI.	Total Comprehensive income/ (loss) for the period/year (IX + X)	80.81	2.93	(7.75)	60.70	(40.68)
XII	Paid-up equity share capital (Face Value per share: Re. 1/- each)	413.16	413.16	413.16	413.16	413.16
XIII	Earnings per equity share:					
	(1) Basic	0.20	0.01	(0.02)	0.15	(0.10)
	(2) Diluted	0.20	0.01	(0.02)	0.15	(0.10)

For and on behalf of Board of Directors of
OROSIL SMITHS INDIA LIMITED


B.K. Narula
Managing Director
DIN:00003629



Place: Delhi
Date: 18-04-2025

Statement of Assets and Liabilities		(₹ in Lakhs)
	As at 31st March 2025	As at 31st March, 2024
	Audited	Audited
A. Assets		
Non-Current Assets		
1.(a) Property, plant and equipment and Intangible assets		
a) Tangible assets		
i) Property, plant and equipment	93.60	105.98
ii) Investment	22.23	22.23
iv) Other financial assets	3.49	3.49
iv) Other financial assets	(0.00)	(0.00)
b) Intangible assets	-	-
2. Deferred Tax Assets	85.01	0.17
Total non-current assets	204.33	131.86
2. Current assets		
a) Inventories	87.56	85.75
b) Financial assets	-	-
i) Trade receivables	-	-
ii) Cash and Cash equivalent	6.87	4.30
iii) Other assets	2.42	0.80
c) Other current assets	14.59	20.47
	-	-
Total current assets	111.44	111.33
Total assets	315.77	243.19
B. Equity and liabilities		
1. Equity		
a) Share capital	522.00	522.00
b) Other equity	(299.16)	(359.85)
Total equity	222.84	162.15
2. Non current liabilities		
Financial Liabilities	-	-
a) Lease Liabilities	4.70	11.61
b) Long term provisions	2.98	2.23
Total non current liabilities	7.68	13.83
3. Current liabilities		
a) Lease Liabilities	-	-
b) Short term provisions	-	-
c) Other current liabilities	85.25	67.21
	-	-
Total Current liabilities	85.25	67.21
Total liabilities	92.93	81.04
Total equity and liabilities	315.77	243.19

For & on behalf of Board of Directors of
Orosil Smiths India Limited

Place: Delhi
Date: 18-04-2025

B. K. Narula
B K Narula
(Managing Director)
DIN : 00003629



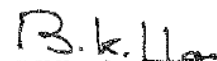
Statement of Cash Flow for the Financial Year ended March 31, 2025		
(₹ In Lakhs)		
Particulars	For the year ended March 31, 2025	For the year ended 31 March 2024
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit Before Tax	(23.77)	(40.77)
Adjustments for:		
Depreciation and amortization expenses	13.41	14.61
Remeasurement of Gain/ (Loss) on Actuarial Valuation & Investment in equity	(0.37)	(0.01)
Interest (Income)	84.85	0.11
Other (Income)	-	(0.13)
Income tax receivable written off	(1.80)	(1.82)
Operating profit before working capital changes	72.31	(28.02)
Adjustments for:		
(Increase)/decrease in trade & other receivables	-	-
(Increase)/decrease in other assets	(80.58)	12.88
(Increase)/decrease in other liabilities	18.04	(3.45)
(Increase)/decrease in inventories	(1.81)	12.79
(Increase)/decrease in provisions	(6.16)	0.29
	1.81	(5.51)
Less: Direct tax paid (net of refund)	-	-
Less: Exceptional items	-	-
Net cash flows (used in)/ generated from operating activities after exceptional ite	1.81	(5.51)
CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment and investments	(1.03)	(0.54)
Rental Income	1.80	1.82
Interest received	-	0.13
Dividend Received	-	-
Sale (purchase) of Investment	-	0.53
Net cash flows (used in)/ generated from investing activities	0.77	1.94
CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from long term borrowings	-	-
Payments to Lease Liabilities	-	-
Dividend paid	-	-
Interest paid	-	-
Net cash flows (used in)/ generated from financing activities	-	-
Net Increase/(Decrease) in Cash and Bank balance	2.57	(3.57)
Add: Cash and cash equivalence at beginning of the year	4.30	7.87
Cash and cash equivalence at end of the year	6.87	4.30
Cash and Cash Equivalence as per above comprises of the following	31.03.2025	31.03.2024
Cash and Cash Equivalence (Refer Schedule No.7)	6.87	4.30

Notes:

The Cash Flow Statement has been Prepared under the Indirect method as set out in Indian Accounting Standard (Ind AS-7) statement of cash flow

For and on behalf of Board of Directors of
 Orosil Smiths India Limited

Place: Delhi
 Date: 18-04-2025


 B K Narula
 (Managing Director)
 DIN: 00003629





CIN: L74310DL1994PLC058341
Regd. Office: Plot No. 906, Arunachal Building, 19, Sarakhenbe Road, New Delhi 110001, India
Corp. Office: A-89, Sector-2, Noida (U.P.) 201301, India
Phone: +91-120-4125476 Email: info@orosil.com Website: www.orosil.com

kuhjoht
www.kuhjoht.com

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Notes to Accounts	
S. No.	Particulars
1	The above Audited Financial Results of the Company for the 04th Quarter and Financial Year ended March 31, 2025 have been reviewed by the Audit Committee and approved by the Board at their respective meetings, held on April 18, 2025.
2	This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent possible.
3	The Statutory Auditors of the Company have audited the above results for the 04th Quarter and financial year ended March 31, 2025 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. An unmodified opinion has been issued by the Auditor and the same is being filed with the Stock exchange alongwith the above Financial results.
4	Since the Company operates in single segment, segment wise reporting is not applicable according to Ind AS 108.
5	The financial results are available on the Company's website at www.orosil.com and at the website of stock exchange, www.bseindia.com.
6	Previous year's/Quarter's figures have been regrouped/reworked whenever is necessary to make them comparable with those quarter/ half year.
7	There were no investors complaints pending for the 04th Quater and Financial Year ended March 31, 2025.
For & on behalf of Board of Directors of Orosil Smiths India Limited	
<div>Place: Delhi Date: 18-04-2025</div> <div>B K Narula Managing Director DIN : 00003629</div> <div></div>	

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Statement on deviation / variation in utilisation of funds raised	
Name of listed entity	Public Issues / Rights Issues / Preferential Issues / QIP / Others
Mode of Fund Raising	
Date of Raising Funds	
Amount Raised	
Report filed for Quarter ended	
Monitoring Agency	applicable / not applicable
Monitoring Agency Name, if applicable	Yes / No
Is there a Deviation / Variation in use of funds raised	

NA

[Signature]



If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders		NA					
If Yes, Date of shareholder Approval							
Explanation for the Deviation / Variation							
Comments of the Audit Committee after review							
Comments of the auditors, if any							
Objects for which funds have been raised and where there has been a deviation, in the following table			Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Original Object	Modified Object, if any						
Deviation or variation could mean: (a) Deviation in the objects or purposes for which the funds have been raised or (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.							
Name of Signatory: BK Narula Designation: Managing Director							

B.K. Narula



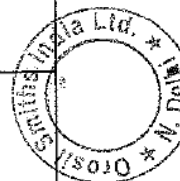
C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	in INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	Nil
B	Of the total amount outstanding, amount of default as on date	Nil
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	Nil
B	Of the total amount outstanding, amount of default as on date	Nil
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	Nil



D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.														Details of the loans, inter-corporate deposits, advances or investments											
S. No	Details of the party (listed entity/subsidiary) entering into the transaction			Details of the counterparty			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of the related party transaction ratified by the audit committee (see Note 6b)	Value of transaction during the reporting period (see Note 6c)	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments	Details of the loans, inter-corporate deposits, advances or investments											
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Opening balance					Closing balance	Nature of indebtedness loan/issuance of debt/ any other etc.)		Cost (see Note 7)	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)					
1	B.K. Narula					Purchase	22567258			22567258		18852	Nil												
2	B.K. Narula HUF					Loan	7025000			7025000	0	650000	Nil												
3	B.K. Narula					Director Remuneration	720000			720000			Nil												
4	Rita Narula					Director Remuneration	900000			900000			Nil												
5	Sukarna Finance Ltd					Rent received	66000			66000			Nil												



**E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-
WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing
i.e., 4th quarter)**

Statement on Impact of Audit Qualifications for the Financial Year ended March 31,				
(See regulation 33 of the SEBI (LODR) Regulations, 2015)				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications) (in Lakhs)
	1.	Turnover / Total income	280.72	280.72
	2.	Total Expenditure	306.29	306.29
	3.	Net Profit/(Loss)	60.70	60.70
	4.	Earnings Per Share	0.15	0.15
	5.	Total Assets	315.77	315.77

Pd

6	Total Liabilities	315.77	315.77
7	Net Worth	222.84	222.84
8	Any other financial item(s) (as felt appropriate by the management)	Nil	Nil

Audit Qualification (each audit qualification separately):

- a. Details of Audit Qualification: Nil
- b. Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion Nil
- c. Frequency of qualification: Whether appeared first time / repetitive / since how long continuing Nil
- d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Nil
- e. For Audit Qualification(s) where the impact is not quantified by the auditor
- (i) Management's estimation on the impact of audit qualification: Nil
- (ii) If management is unable to estimate the impact, reasons for the same: Nil
- (iii) Auditors' Comments on (i) or (ii) above: Nil

Signatories:

CEO/Managing Director

CFO

Audit Committee Chairman

Statutory Auditor

Place: Delhi

Date 18-04-2025



[Signatures]