



CIN: L74110DL1994PLC099341
 Regd. Office: Flat No. 906, Arunachal Building, 19, Barakhamba 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

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Statement of Unaudited Financial Results for the 02nd Quarter and Half-Year Ended September 30, 2024

(₹ in Lacs)

PARTICULARS	Quarter ended			Half Year Ended		Year ended
	30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
I Income						
Revenue from operations	5.51	4.54	6.98	10.05	18.13	50.49
II Other Income	0.45	0.45	1.88	0.90	2.91	4.02
III Total Income (I+II)	5.96	4.99	8.86	10.95	21.04	54.51
Expenses						
(a) Cost of Materials consumed	-	-	-	-	6.33	0.69
(b) Purchase of stock-in-trade	0.00	0.90	-	0.90	1.54	14.08
(c) Changes in inventories of finished goods and stock-in-trade	0.66	1.70	4.62	2.36	4.91	12.10
(d) Employee benefit expenses	15.44	0.29	8.40	15.74	14.62	29.65
(e) Finance Costs	(7.30)	7.84	0.42	0.54	0.87	1.58
(f) Depreciation and amortisation expense	3.32	3.32	3.65	6.65	7.32	14.61
IV (g) Other expenses	4.20	4.52	7.97	8.72	11.98	22.58
Total Expenses	16.33	18.57	25.05	34.90	47.58	95.28
Profit/(Loss) before Prior period Items and tax (III-IV)	(10.37)	(13.58)	(16.19)	(23.95)	(26.54)	(40.77)
VI. Prior period Items	-	-	-	-	-	-
VII. Profit/(Loss) before tax (V- VI)	(10.37)	(13.58)	(16.19)	(23.95)	(26.54)	(40.77)
VIII. Tax expense:						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	(0.05)	-	(0.03)	(0.05)	(0.07)	(0.11)
IX. Profit/(Loss) for the period/ year (VII-VIII)	(10.32)	(13.58)	(16.16)	(23.90)	(26.46)	(40.66)
Other comprehensive Income						
Items that will not be reclassified to profit or loss	(0.01)	-	0.29	(0.01)	0.58	(0.01)
Items that will be reclassified to profit or loss	-	-	-	-	-	-
X. Total other comprehensive income/(loss)	(0.01)	-	0.29	(0.01)	0.58	(0.01)
XI. Total Comprehensive income/ (loss) for the period/year (IX + X)	(10.32)	(13.58)	(15.87)	(23.90)	(25.88)	(40.68)
XII. Paid-up equity share capital (Face Value per share: Rs. 1/- each)	413.16	413.16	413.16	413.16	413.16	413.16
Earnings per equity share:						
(1) Basic	(0.02)	(0.03)	(0.04)	(0.06)	(0.06)	(0.10)
(2) Diluted	(0.02)	(0.03)	(0.04)	(0.06)	(0.06)	(0.10)
XIII						

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

B.K. Narula
 Managing Director
 DIN:00003629



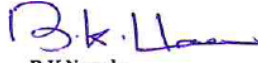

Place: Delhi
 Date: October 07, 2024



CIN: L74110DL1994PLC059341
Regd. Office: Flat No. 205, Arunachal Building, 19, Barakhamba Road, New Delhi 110001, India
Corp. Office: A-49, Sector-2, Noida (U.P.) 201301, India
Phone: +91-120-4125476 Email: info@orosil.com Website: www.orosil.com



Notes to Accounts

S. No.	Particulars
1	The above Unaudited Financial Result of the Company for the 02nd Quarter and Half Year ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board at their respective meetings, held on October 07, 2024.
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	Since the Company operates in single segment, segment wise reporting is not applicable according to Ind AS 108.
4	The financial results will be made available on the Company's website at www.orosil.com and at the website of stock exchange, www.bseindia.com.
5	Previous year's/Quarter's figures have been regrouped/reworked whenever is necessary to make them comparable with those quarter/ half year.
6	There were no investors complaints pending as on 02nd Quarter and Half Year ended September 30, 2024.
For & on behalf of Board of Directors of Orosil Smiths India Limited	
 B K Narula Managing Director DIN : 00003629	
	
Place: Delhi Date: October 07, 2024	

Statement of Assets and Liabilities

(₹ in Lakhs)

	As at	As at
	30th Sep 2024	31st March, 2024
	Un-Audited	Audited
A. Assets		
Non-Current Assets		
1.(a) Property, plant and equipment and Intangible assets		
Property, plant and equipment	99.33	105.98
Right Of Use Assets		
Intangible Assets	3.49	3.49
b) Non-Current Investments	22.23	22.23
c) Other Non-Current Assets		
2. Deferred Tax Assets	0.22	0.17
Total non-current assets	125.27	131.86
2. Current assets		
a) Inventories	83.39	85.75
b) Financial assets		
i) Trade receivables	-	-
ii) Cash and Cash equivalent	2.42	4.30
iii) Other assets	2.32	0.80
c) Other current assets	23.66	20.47
Total current assets	111.79	111.33
Total assets	237.06	243.19
B. Equity and liabilities		
1. Equity		
a) Share capital	522.00	522.00
b) Other equity	(383.75)	(359.85)
Total equity	138.25	162.15
2. Non current liabilities		
Financial Liabilities		
a) Lease Liabilities	8.24	11.61
b) Long term provisions	2.37	2.23
Total non current liabilities	10.61	13.83
3. Current liabilities		
a) Lease Liabilities	-	-
b) Short term provisions	-	-
c) Other current liabilities	88.20	67.21
Total Current liabilities	88.20	67.21
Total liabilities	98.81	81.04
Total equity and liabilities	237.06	243.19

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

B. K. Narula

B K Narula
(Managing Director)
DIN : 00003629



Place: Noida
Date: October 07, 2024

Statement of Cash Flow

(₹ in Lakhs)

Particulars	For the half year ended Sept 30, 2024	For the year ended 31 March 2024
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit Before Tax	(23.95)	(40.77)
Adjustments for:		
Depreciation and amortization expenses	6.64	14.61
Remeasurement of Gain/ (Loss) on Actuarial Valuation & Investment in equity	-	(0.01)
Interest (Income)	-	0.11
Other (Income)	(0.00)	(0.13)
Income tax receivable written off	-	(1.82)
Operating profit before working capital changes	(17.31)	(28.02)
Adjustments for:		
(Increase)/decrease in trade & other receivables	-	-
(Increase)/decrease in other assets	(4.70)	12.88
(Increase)/decrease in other liabilities	17.77	(3.45)
(Increase)/decrease in inventories	2.36	12.79
(Increase)/decrease in provisions	-	0.29
	(1.88)	(5.51)
Less: Direct tax paid (net of refund)	-	-
Less: Exceptional items	-	-
Net cash flows (used in)/ generated from operating activities after exceptional items	(1.88)	(5.51)
CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment and investments	-	(0.54)
Rental Income	-	1.82
Interest received	-	0.13
Dividend Received	-	-
Sale (purchase) of Investment	-	0.53
Net cash flows (used in)/ generated from investing activities	-	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	(1.88)	(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	2.42	7.87
Cash and Cash Equivalence as per above comprises of the following		
	30.09.2024	31.03.2024
Cash and Cash Equivalence (Refer Schedule No.7)	2.42	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

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



Place: Noida
Date: October 07, 2024