

D M A R K S & ASSOCIATES

CHARTERED ACCOUNTANTS

6H GOPALA TOWER RAJENDRA PLACE NEW DELHI-110008

PHONES: 25821021, 25821040

Email: audit@onlineca.in

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

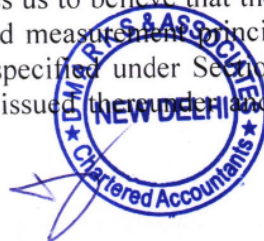
Review Report to

The Board of Directors

Orosil Smiths India Limited

**Flat No. 906 9th Floor Arunachal Building
19 Barakhamba Road North East Delhi-110001**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Orosil Smiths India Limited** (the "Company") for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.
4. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
5. Based on our review conducted as above and based on the consideration of the review, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally



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accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations 2015, including the manner in which it is to be disclosed or that it contains any material misstatement

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: 24th January, 2025

UDIN: **25085366BMNVFM9240**



Statement of Unaudited Financial Results for the 03rd Quarter and Nine Months Ended December 31, 2024

(₹ in Lacs)

	PARTICULARS	Quarter ended			Year to Date		Year ended
		31.12.2024 Unaudited	30.09.2024 Unaudited	31.12.2023 Unaudited	31.12.2024 Unaudited	31.12.2023 Unaudited	31.03.2024 Audited
I	Income						
	Revenue from operations	26.32	5.51	19.61	36.37	37.74	50.49
II	Other Income	0.45	0.45	0.55	1.35	3.46	4.02
III	Total Income (I+II)	26.77	5.96	20.16	37.72	41.20	54.51
	Expenses						
	(a) Cost of Materials consumed	7.37	-	4.82	7.37	11.15	0.69
	(b) Purchase of stock-in-trade	-	-	0.28	-	1.82	14.08
	(c) Changes in inventories of finished goods and stock-in-trade	(0.08)	0.66	4.14	2.28	9.05	12.10
	(d) Employee benefit expenses	7.98	7.90	8.43	23.72	23.05	29.65
	(e) Finance Costs	0.20	0.24	0.37	0.74	1.24	1.58
	(f) Depreciation and amortisation expense	3.41	3.32	3.63	10.06	10.95	14.61
IV	(g) Other expenses	4.91	4.20	5.83	13.63	17.81	22.58
	Total Expenses	23.78	16.33	27.50	57.79	75.07	95.28
V.	Profit/(Loss) before Prior period Items and tax (III-IV)	3.00	(10.37)	(7.34)	(20.06)	(33.87)	(40.77)
VI.	Prior period Items	-	-	-	-	-	-
VII.	Profit/(Loss) before tax (V- VI)	3.00	(10.37)	(7.34)	(20.06)	(33.87)	(40.77)
VIII.	Tax expense:	0.07	(0.05)	-	0.02	(0.07)	(0.11)
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	0.07	(0.05)	-	0.02	(0.07)	(0.11)
IX.	Profit/(Loss) for the period/year (VII-VIII)	2.93	(10.32)	(7.34)	(20.08)	(33.80)	(40.66)
	Other comprehensive Income						
	Items that will not be reclassified to profit or loss	0.00	(0.01)	0.29	(0.01)	0.87	(0.01)
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
X.	Total other comprehensive income/(loss)	0.00	-	0.58	(0.01)	0.87	(0.01)
XI.	Total Comprehensive income/(loss) for the period/year (IX + X)	2.93	(10.32)	(6.76)	(20.09)	(32.93)	(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	0.01	(0.02)	(0.02)	(0.05)	(0.08)	(0.10)
	(2) Diluted	0.01	(0.02)	(0.02)	(0.05)	(0.08)	(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: January 24, 2025

Notes to Accounts

S. No.	Particulars
1	The above Unaudited Financial Results of the Company for the third quarter and nine months ended December 31, 2024 have been reviewed by the Audit Committee and approved by the Board at their respective meetings, held on January 24, 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 issued a Limited Review Report in respect of above Unaudited Financial Results for the third quarter and nine months ended December 31, 2024 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
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 as on quarter ended December 31, 2024.
8	The amount of Rs 5312381 represents a stock transfer from the Uttar Pradesh branch to the Delhi branch. This amount has been deducted from the total Revenue from Operations of Rs. 8949601
<p>For & on behalf of Board of Directors of Orosil Smiths India Limited</p> <p></p> <p>B K Narula Managing Director DIN : 00003629</p> 	
<p>Place: Delhi Date: January 24, 2025</p>	

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.

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	0
B	Of the total amount outstanding, amount of default as on date	0
2	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3	Total financial indebtedness of the listed entity including short-term and long-term debt	

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable.

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) – Not Applicable.