Orosil smiths india limited
CIN: L74110DL1994PLC059341
Regd. Office: Flat No. 906, Arunachal Building, 19, Barakhambe Road, New Delhi 110001, India
Phone: +91-120-4125476 Email: info@orosil.com Website: www.orosil.com

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**Date: November 12, 2026** **Ref.OSIL/SEC/52/2026-27**

**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 November 12, 2026; submission of Standalone Un-audited Financial Results for the second quarter and half year ended on September 30, 2026 and Limited Review Reports of the Auditors 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 has, *inter alia*, considered and approved the Standalone Unaudited Financial Results of the Company for the 02nd quarter and half year ended September 30, 2026 along with Limited Review Report of the Statutory Auditors. Enclosed herewith as **Annexure-1**.

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: 05:20 P.M.

This is for your information and records.

Thanking You,

Yours faithfully,

**For Orosil Smiths India Limited**

Sakshi Bansal
Digitally signed by Sakshi Bansal
Date: 2026.11.12 17:32:01 +05'30'

**Sakshi Bansal**
**Company Secretary & Compliance Officer**

Annexure -1


# D M A R K S & ASSOCIATES

CHARTERED ACCOUNTANTS

6H GOPALA TOWER RAJENDRA PLACE NEW DELHI-110008

PHONES: 011-45689385

Email: taxnaudit@gmail.com


To,

Board of Directors
Orosil smiths India Limited
Flat No. 906, Arunachal Buildings,
19, Barakhamba Road, New Delhi 110001, India

Dear Sir,

We have reviewed the accompanying statement of standalone unaudited financial results of **M/s. Orosil smiths India Limited** (CIN: L74110DL1994PLC059341) for the half year and quarter ended 30th September ,2026 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ( the "Listing Regulations, 2015"), which has been initialed by us for identification purposes. 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 statements based on our review.

This statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 the Company Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the statement 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 statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides 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 not prepared in accordance with aforesaid Accounting Standard prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

The figures for the quarter ended 30th September, 2026 are the balancing figures between the unaudited standalone figures upto the half year ended 30th September 2026 and unaudited, reviewed published standalone figures of quarter ended 30th June 2026. The figures for the year ended March 31st, 2026 extracted from the audited Financials Statement of that period. Our conclusion in respect of matter stated above is not modified.

**For D M A R K S & Associates**
Chartered Accountants
FRN 06413N

Dev Dhar Nagpal
Partner
M. No. 085366
Place: New Delhi
Date: 12.11.2026
UDIN: **26085366HXPNLV6434**

D M A R K S & ASSOCIATES NEW DELHI Chartered Accountants

Orosil smiths india limited
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## Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2026

(Rs in Lacs)

| | PARTICULARS | Quarter ended | | | Half Year Ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2026 (Un-Audited) | 30.06.2026 (Un-Audited) | 30.09.2025 (Un-Audited) | 30.09.2026 (Un-Audited) | 30.09.2025 (Un-Audited) | 31.03.2026 (Audited) |
| I | **Income** | | | | | | |
| | Revenue from operations | 18.68 | 44.12 | 84.85 | 62.80 | 172.72 | 264.78 |
| II | Other Income | 36.25 | 114.08 | 27.17 | 150.33 | 36.79 | 2,713.96 |
| III | **Total Income (I+II)** | **54.93** | **158.20** | **112.02** | **213.13** | **209.51** | **2,978.74** |
| IV | **Expenses** | | | | | | |
| | (a) Cost of Materials consumed | 36.94 | 40.85 | 161.66 | 77.79 | 161.66 | 240.94 |
| | (b) Purchase of stock-in-trade | - | - | (150.76) | - | - | - |
| | (c) Changes in inventories of finished goods and stock-in-trade | (21.41) | 2.88 | 59.49 | (18.53) | (14.20) | (33.01) |
| | (d) Employee benefit expenses | 12.80 | 12.50 | 9.61 | 25.30 | 18.99 | 39.44 |
| | (e) Finance Costs | 0.41 | 0.46 | 0.06 | 0.87 | 0.17 | 0.85 |
| | (f) Depreciation and amortisation expense | 3.04 | 2.94 | 3.12 | 5.98 | 6.24 | 13.36 |
| | (g) Other expenses | 8.20 | 10.30 | 5.23 | 18.50 | 9.80 | 28.52 |
| | **Total Expenses** | **39.99** | **69.93** | **88.39** | **109.92** | **182.64** | **290.10** |
| V. | **Profit /(Loss) before exceptional items and tax (III-IV)** | **14.94** | **88.27** | **23.63** | **103.21** | **26.87** | **2,688.64** |
| VI. | Exceptional Items | - | - | - | | | |
| VII. | **Profit /(Loss) before tax (V- VI)** | **14.94** | **88.27** | **23.63** | **103.21** | **26.87** | **2,688.64** |
| VIII. | Tax expense: | 17.93 | 15.72 | (0.20) | 33.65 | (0.40) | 396.67 |
| | (1) Current tax | 4.93 | 22.07 | | **27.00** | | **352.34** |
| | (2) Deferred tax | 13.00 | (6.35) | (0.20) | **6.65** | **(0.40)** | 44.33 |
| IX. | **Profit /(Loss) for the period/ year (VII-VIII)** | **(2.99)** | **72.54** | **23.83** | **69.56** | **27.27** | **2,291.97** |
| X. | **Other comprehensive Income** | | | | | | |
| | Items that will not be reclassiified to profit or loss(net of taxes) | - | (0.27) | | | | (1.08) |
| | Items that will be reclassiified to profit or loss(net of taxes) | - | - | - | | | 18.30 |
| | **Total other comprehensive income/(loss)** | - | (0.27) | - | - | - | 17.22 |
| XI. | **Total Comprehensive income/ (loss) for the period/year (IX + X)** | **(2.99)** | **72.27** | **23.83** | **69.56** | **27.28** | **2,309.19** |
| XII | Paid-up equity share capital (Face Value per share:Re. 1/- each) | 413.16 | 413.16 | 413.16 | 413.16 | 413.16 | 413.16 |
| XIII | Earnings per equity share: | | | | | | |
| | (1) Basic | (0.01) | 0.17 | 0.06 | 0.17 | 0.07 | 5.59 |
| | (2) Diluted | (0.01) | 0.17 | 0.06 | 0.17 | 0.07 | 5.59 |

**For and on behalf of Board of Directors of**

**OROSIL SMITHS INDIA LIMITED**

Orosil Smiths India Ltd. New Delhi

**B.K. Narula**
**Managing Director**
**DIN:00003629**

**Place: Delhi**
**Date: 12-11-2026**

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## Statement of Assets and Liabilities (₹ in Lakhs)

| Particulars | As at 30th Sep 2026 Unaudited | As at 31st March, 2026 Audited |
|---|---|---|
| **A. Assets** | | |
| **Non-Current Assets** | | |
| **1.(a) Property, plant and equipment and Intangible assets** | | |
| a) Tangible assets | | |
| i)Property, plant and equipment | 30.96 | 35.71 |
| iii)Investment | 2,001.60 | 1,654.32 |
| iv)Other financial assets | 15.90 | 3.78 |
| b) Intangible assets | (0.00) | (0.00) |
| | - | - |
| 2. Deferred Tax Assets | 27.93 | 34.58 |
| **Total non-current assets** | **2,076.40** | **1,728.39** |
| **2. Current assets** | | |
| a) Inventories | 371.10 | 341.29 |
| b) Financial assets | - | - |
| i) Trade receivables | 61.17 | 9.35 |
| ii) Cash and Cash equivalent | 96.07 | 446.78 |
| iii) Other assets | 6.10 | 7.74 |
| c) Other current assets | 452.30 | 429.09 |
| | - | - |
| **Total current assets** | **986.75** | **1,234.24** |
| **Total assets** | **3,063.15** | **2,962.63** |
| **B.Equity and liabilities** | | |
| **1. Equity** | | |
| a) Share capital | 522.00 | 522.00 |
| b) Other equity | 2,079.58 | 2,010.02 |
| **Total equity** | **2,601.58** | **2,532.02** |
| **2. Non current liabilities** | | |
| Financial Liabilities | - | - |
| a) Lease Liabilities | 17.29 | 20.90 |
| b) Long term provisions | 4.63 | 1.61 |
| **Total non current liabilities** | **21.92** | **22.51** |
| **3. Current liabilities** | | |
| a) Lease Liabilities | - | - |
| b) Short term provisions | 379.34 | 355.36 |
| c) Other current liabilities | 60.30 | 52.74 |
| | - | - |
| **Total Current liabilities** | **439.65** | **408.10** |
| **Total liabilities** | **461.56** | **430.61** |
| **Total equity and liabilities** | **3,063.15** | **2,962.63** |

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

Orosil Smiths India Ltd. * N. Delhi *

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

**Place: Delhi**
**Date: 12-11-2026**

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## Statement of Cash Flow for Half Year ended 30th September 2026

(₹ in Lakhs)

| Particulars | For the Quarter Ended 30th September 2026 | For the Year Ended 31st March 2026 |
|---|---|---|
| **CASH FLOW FROM OPERATING ACTIVITIES:** | | |
| **Profit Before Tax** | 103.21 | 2,688.64 |
| Adjustments for: | | |
| Depreciation and amortization expenses | 5.98 | 13.36 |
| Finance Costs (Lease Assets) | 0.87 | 0.85 |
| Profit on Sale of Land and Building | - | (2,555.04) |
| Profit and loss on Equity /mutual fund / | (98.77) | (125.15) |
| Remeasurement of Gain/ (Loss) on Actuarial Valuation & Investment in equity | - | (1.08) |
| Deferred tax (credit)/charge | - | - |
| Interest (Income) | (43.84) | (30.06) |
| Dividend | (6.45) | (3.71) |
| Other (Income) | - | - |
| Income tax receiable written off | - | - |
| **Operating profit before working capital changes** | **(39.00)** | **(12.20)** |
| Adjustments for: | | |
| (Increase)/decrease in trade & other receivables | (51.82) | (14.67) |
| (Increase)/decrease in other assets | (33.70) | (414.79) |
| (Increase)/decrease in other liabilities | 7.57 | (32.51) |
| (Increase)/decrease in inventories | (29.81) | (253.73) |
| (Increase)/decrease in trade & other payable | - | - |
| (Increase)/decrease in provisions (short term) | 23.98 | 354.33 |
| (Increase)/decrease in provisions (long term) | 3.02 | (0.35) |
| | **(119.76)** | **(373.91)** |
| Less: Direct tax paid (net of refund) | 27.00 | 352.34 |
| | (146.76) | (726.25) |
| Less: Exceptional items | | |
| **Net cash flows (used in)/ generated from operating activities after exceptional items** | **(146.76)** | **(726.25)** |
| **CASH FLOW FROM INVESTING ACTIVITIES:** | | |
| Purchasse of property,plant and equipment | (1.23) | (5.78) |
| Proceeds from Sale of Property, Plant & Equipment | - | 73.91 |
| Profit on Sale of Land and Building | - | 2,555.04 |
| Profit and loss on Equity /mutual fund / | 98.77 | 125.15 |
| Rental Income | - | - |
| Interest received | 43.84 | 30.06 |
| Dividend Received | 6.45 | 3.71 |
| Sale (purchase) of Investment | (347.28) | (1,607.70) |
| **Net cash flows (used in)/ generated from investing activities** | **(199.45)** | **1,174.39** |
| **CASH FLOW FROM FINANCING ACTIVITIES:** | | |
| Payments for Lease Liabilities | (3.61) | (7.39) |
| Payment of Finance Costs (Lease Assets) | (0.87) | (0.85) |
| **Net cash flows (used in)/ generated from financing activities** | **(4.49)** | **(8.24)** |
| **Net Increase/(Decrease) in Cash and Bank balance** | **(350.70)** | **439.90** |
| Add: Cash and cash equivalence at beginning of the year | 446.78 | 6.87 |
| Cash and cash equivalence at end of the year | **96.07** | **446.78** |
| **Cash and Cash Equivalence as per above comprises of the following** | | |
| | **30.09.2026** | **31.03.2026** |
| Cash and Cash Equivalence (Refer Schedule No.7 ) | 96.07 | 446.78 |

**Notes:**

1 The cash flow statement has been prepared under the Indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

**For and on behalf of Board of Directors**

Orosil Smiths India Ltd. N. Delhi

**B.K.Narula**
**Managing Director**
**Din:00003629**

**Place: Delhi**
**Date: 12.11.2026**

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| Notes to Accounts | |
|---|---|
| **S. No.** | **Particulars** |
| 1 | The above Un-audited Financial Results of the Company for the 02nd Quarter and Half-Year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board at their respective meeting, held on November 12, 2026. |
| 2 | Standalone Un-audited Financial Results have 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 | Figures for the previous periods have been recasted, rearranged & reclassified, wherever necessary to make them comparable with current period. |
| 4 | Since the Company operates in single segement, segement 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 | There were no investors complaints pending as on Quater ended Sep 30th 2026. |

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

Orosil Smiths India Ltd. * N. Delhi *

**B K Narula**
**Managing Director**
**DIN : 00003629**

**Place: Delhi**
**Date: 12-11-2026**

## 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 | | NA |
| Mode of Fund Raising | Public Issues / Rights Issues / Preferential Issues / QIP / Others | |
| Date of Raising Funds | | |
| Amount Raised | | |
| Report filed for Quarter ended | | |
| Monitoring Agency | applicable / not applicable | |
| Monitoring Agency Name, if applicable | | |
| Is there a Deviation / Variation in use of funds raised | Yes / No | |



| | | | | | | |
|---|---|---|---|---|---|---|
| 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 Object | Modified Object, if any | Original Allocation | Modified allocation, if any | Funds Utilized | Amount of Deviation/Variation for the quarter according to applicable object | Remarks 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: Bhushan Kumar Narula

Designation: MD

## 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 |

Orosil Smiths India Ltd. * Delhi * N.

## 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. | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | | | | Director Remuneration | 600000 | 600000 | 600000 | | | Nil | | | | | | | |
| 2 | Rita Narula | | | | | Director Remuneration | 600000 | 600000 | 600000 | | | Nil | | | | | | | |
| 3 | Xtrems Retail Pvt Ltd | | | | | Purchase | 1282551 | 1282551 | 1282551 | | | Nil | | | | | | | |

Orosil Smiths India Ltd. * Delhi * N.

| | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Total (of Note 6b) | | | | | | | 2482551 | 2482551 | 2482551 | | | | | | | | | | |

