

ORIENTAL CARBON & CHEMICALS LIMITED

14th Floor, Tower-B, World Trade Tower, Plot No. C-1, Sector-16, Noida -201301, UP

Phone : 91-120-2446850, Email: investors@agventures.co.in

Website: www.agventuresltd.com

February 06, 2025

The Manager

BSE Limited

Department of Corporate Services

Floor 25, P.J. Towers, Dalal Street

Mumbai – 400001

Scrip Code : 506579

The Manager

National Stock Exchange of India Limited

Exchange Plaza, Bandra Kurla Complex,

Bandra (E), Mumbai - 400051

NSE Symbol : OCCL

Dear Sirs,

Sub: Outcome of the Board Meeting held on February 06, 2025

This is further to our letter dated January 31, 2025, intimating the date of the Board Meeting for the approval of Un-audited (Standalone and Consolidated) Financial Results for the quarter and nine months ended December 31, 2024. Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we would like to inform you that the Board today:

1. Approved the Un-audited (Standalone and Consolidated) Financial Results for the quarter and nine months ended December 31, 2024. We attach herewith a copy of the approved Un-audited (Standalone and Consolidated) Financial Results along with the Limited Review Report of the auditors.
2. Approved the appointment of Mr. Vipin (ICSI Memb. No. A55308) as Company Secretary and Compliance Officer designated as 'Key Managerial Personnel (KMP)' a Senior Management Personnel, on the recommendation of Nomination and Remuneration Committee of the Board w.e.f. February 06, 2025, he is also nominated as Chief Investor Relations Officer of the Company as per SEBI (Prohibition of Insider Trading) Regulations, 2015.

The Board Meeting commenced at 11.00 A.M. and concluded at 12:15 P.M.

The details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are enclosed as "**Annexure A**".

This is for your information and record.

Thanking you,

Yours Sincerely,

For **Oriental Carbon & Chemicals Limited**

Abhinaya Kumar

Chief Executive Officer

Encl.: As above.

Registered Office :

Plot No. 30 - 33, Survey No. 77

Nishant Park, Nana Kapaya,

Mundra, Kachchh,

Gujarat -370415

CIN - L24297GJ1978PLC133845

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Annexure-1

Details as required under Regulation 30 Read with Schedule III of the Listing Regulations and Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 November 11, 2024:

S. No.	Particulars	Mr. Vipin
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment of Mr. Vipin as Company Secretary and Compliance Officer, designated as Key Managerial Personnel (“KMP”)
2	Date of appointment /re-appointment/cessation (as applicable) & term of appointment /re-appointment;	<u>Date of appointment:</u> February 06, 2025 <u>Terms of appointment:</u> Full time and as per the letter of appointment and Company’s Policy
3	Brief profile (in case of appointment);	Enclosed below
4	Disclosure of relationships between directors (in case of appointment of a Director).	None

Brief profile:

Mr. Vipin is an Associate Member of the Institute of Company Secretaries of India (having Memb. No. A55308), with diversified experience of more than 6 years in legal and Corporate Secretarial functions in areas of Company Law, SEBI Regulations, and other related Acts, Rules, and Regulations.

Registered Office :

Plot No. 30 - 33, Survey No. 77

Nishant Park, Nana Kapaya,

Mundra, Kachchh,

Gujarat -370415

CIN - L24297GJ1978PLC133845

Independent Auditor's Limited Review Report on unaudited standalone financial results of Oriental Carbon & Chemicals Limited for the quarter ended December 31, 2024, and year to date results for the period from April 01, 2024, to December 31, 2024, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**Review Report
To the Board of Directors of
Oriental Carbon & Chemicals Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Oriental Carbon & Chemicals 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 prepared and submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended thereafter ('the Listing Regulations'), which has been initialed by us for identification purpose.
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013, as amended (the "Act"), read with relevant Rules issued thereunder and other accounting principles generally accepted in India, read with the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries primarily of the person responsible for financial and accounting matters and applying analytical and other review procedures. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in all material respects in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under the Act read with relevant rules issued thereunder including the amendments thereof and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. (a) We have reviewed the accompanying Statement which describes that pursuant to the scheme of arrangement (the "Scheme") between the Company, Oriental Carbon & Chemicals Limited (Demerged Company), OCCL Limited (Resulting Company) and their respective shareholders and creditors, as approved by the Hon'ble National Company Law Tribunal and filed with respective Registrar of Companies, the Manufacturing business of Insoluble Sulphur & Chemicals of company is demerged and transferred to Resulting Company with effect from 01 July 2024 as disclosed in Note no-3. The said demerger has

**SS KOTHARI MEHTA
& CO. LLP**

CHARTERED ACCOUNTANTS

been given accounting effect in accordance with Ind AS 105, Non-Current Assets Held for Sale and Discontinued Operations.

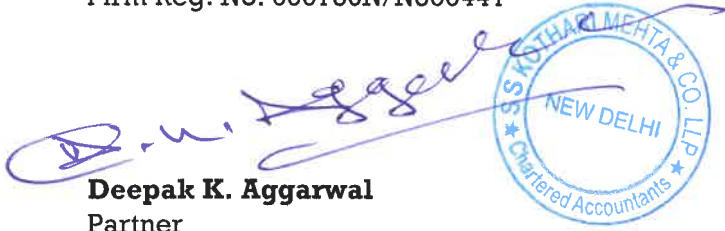
(b) We have reviewed the restatement adjustment as disclosed in Note 4 to the accompanying Statement, which has been made to the comparative financial information presented for the year/periods' as per the Statement in accordance with the requirements of the applicable Ind AS. In our opinion, such adjustments are appropriate and have been properly applied.

Our conclusion is not modified in respect of the above matters.

For **SS Kothari Mehta & Co. LLP**

Chartered Accountants

Firm Reg. No: 000756N/N500441



Deepak K. Aggarwal

Partner

Membership No. – 095541

UDIN No: -25095541BMOQOH5629

Place: Noida

Date: February 06, 2025

Independent Auditor's limited review report on unaudited consolidated financial results of Oriental Carbon & Chemicals Limited for the quarter ended December 31, 2024, and year to date results for the period from April 01, 2024, to December 31, 2024, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report

**To the Board of Directors of
Oriental Carbon & Chemicals
Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Oriental Carbon & Chemicals Limited ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended December 31, 2024 and year to date result for the period from April 01, 2024 to December 31, 2024 (the 'Statement') attached herewith, being prepared and submitted by the Holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended thereafter ('the Listing Regulations'), which has been initialed by us for identification purpose.
2. This Statement, which is the responsibility of the Holding's Company Management and approved by the Holding's Company Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended ("the Act") read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. 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 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 ("the ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are 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. 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



4. The Statement includes the financial results of the following entity:

Subsidiary

1. Duncan Engineering Limited
2. OCCL Limited (Demerged with effect from 1 July,2024)

Associates

1. Clean Max Infinia Private Ltd (Demerged with effect from 1 July,2024)

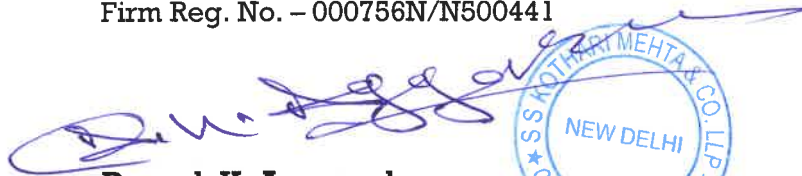
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principle laid down in the aforesaid Indian Accounting Standard ("Ind AS") prescribed under Section 133 the Act as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. (a) We have reviewed the accompanying Statement which describes that pursuant to the scheme of arrangement (the "Scheme") between the Company, Oriental Carbon & Chemicals Limited (Demerged Company), OCCL Limited (Resulting Company) and their respective shareholders and creditors, as approved by the Hon'ble National Company Law Tribunal and filed with respective Registrar of Companies, the Manufacturing business of Insoluble Sulphur & Chemicals of company is demerged and transferred to Resulting Company with effect from 01 July 2024 as disclosed in Note no-3. The said demerger has been given accounting effect in accordance with Ind AS 105, Non-Current Assets Held for Sale and Discontinued Operations.

(b) We have reviewed the restatement adjustment as disclosed in Note 4 to the accompanying Statement, which has been made to comparative financial information presented for the year/periods' as per the Statement in accordance with the requirements of the applicable Ind AS. In our opinion, such adjustments are appropriate and have been properly applied.

Our conclusion is not modified in respect of the above matters.

For **SS Kothari Mehta & Co. LLP**
Chartered Accountants
Firm Reg. No. – 000756N/N500441


Deepak K. Aggarwal
Partner

Membership No. – 095541
UDIN No. - 25095541BMOQOI9654
Place: New Delhi
Date: February 06, 2025





ORIENTAL CARBON & CHEMICALS LIMITED
CIN : L24297GJ1978PLC133845

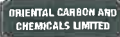
(Regd. Office : Plot No 30-33, Survey No. 77, Nishant Park, Nana Kapaya, Mundra , Kachchh-370415, Gujarat)
Email: investors@agventures.co.in ; Web: www.agventuresltd.com

Statement of Standalone Unaudited Financial Results for the Quarter Ended and Nine Month Dec 31' 2024

(Rs. in Lakhs, except per share data)

Sr.No	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		Dec 31' 2024	Sep 30' 2024	Dec 31' 2023	Dec 31' 2024	Dec 31' 2023	Mar 31' 2024
		(Unaudited)	(Unaudited)	(Unaudited) (Restated) (Refer Note No. 4)	(Unaudited)	(Unaudited) (Restated) (Refer Note No. 4)	(Audited) (Restated) (Refer Note No. 4)
	Continuing operations						
	Income:						
I	Revenue from operations	919.89	388.57	302.26	1,556.38	994.45	1,447.13
II	Other income	49.76	59.31	6.50	124.48	38.09	67.80
III	Total Income (I+II)	969.65	447.88	308.76	1,680.86	1,032.54	1,514.93
IV	Expenses:						
	Purchase of stock in trade	494.78	-	-	494.78	-	-
	Employee benefit expense	56.95	57.19	45.67	175.70	137.01	182.68
	Finance costs	0.34	-	-	0.34	-	1.04
	Depreciation and amortisation expense	38.55	38.43	38.12	115.16	114.37	152.49
	Other expenses	143.12	152.01	112.05	451.86	336.14	448.18
	Total Expenses (IV)	733.74	247.63	195.84	1,237.84	587.52	784.39
V	Profit/(Loss) before tax and exceptional items for the period / year from continuing operations (III-IV)	235.91	200.25	112.92	443.02	445.02	730.54
VI	Exceptional Items- Profit/(Loss) (refer note no.3)	-	-	-	(37,494.57)	-	-
VII	Profit/(Loss) before tax and after exceptional items for the period / year from continuing operations (V+VI)	235.91	200.25	112.92	(37,051.55)	445.02	730.54
VIII	Tax Expense:						
	Current tax	64.37	116.40	18.54	181.97	55.64	74.19
	Deferred Tax (Net)	21.09	123.55	(24.54)	181.21	(26.79)	(123.78)
	Total Tax Expense (VIII)	85.46	239.95	(6.00)	363.18	28.85	(49.59)
IX	Profit/(Loss) after tax for the period / year from continuing operations	150.45	(39.70)	118.92	(37,414.73)	416.17	780.13
	Discontinued operations (Demerged Chemicals Business)						
X	Profit/(Loss) from discontinued operations	-	-	538.74	1,059.04	3,775.39	5,331.22
XI	Tax expenses from discontinued operations	-	-	41.83	304.82	1,087.36	1,481.99
XII	Profit/(Loss) after tax for the period / year from discontinued	-	-	496.91	754.22	2,688.03	3,849.23
XIII	Profit/(Loss) after tax for the period / year from continuing and discontinued operations (IX+XII)	150.45	(39.70)	615.83	(36,660.51)	3,104.20	4,629.36
XIV	Other Comprehensive Income ('OCI') (Net of Tax)						
	Items that will not be reclassified to Profit or Loss						
	Continuing operations						
	Net Gain or (Loss) on FVTOCI on Equity & AIF Investments	-	45.00	-	45.00	(66.70)	(66.70)
	Income Tax on the above item	-	(6.55)	-	32.95	15.54	15.56
	Discontinued operations (Demerged Chemicals Business) (refer note						
	Remeasurement Gain or (Loss) on Defined Benefit Plans	-	-	(0.34)	24.07	(1.00)	26.53
	Income Tax on the above item	-	-	0.10	(7.01)	0.29	(7.72)
	Total Other Comprehensive Income/(Loss) for the period / year from continuing and discontinued operations (Net of Tax)	-	38.45	(0.24)	95.01	(51.87)	(32.33)
XV	Total Comprehensive Income/(Loss) for the period / year from continuing and discontinued operations (XIII+XIV) (Comprising Profit / (Loss) and Other Comprehensive Income / (Loss) for the period / year)	150.45	(1.25)	615.59	(36,565.50)	3,052.33	4,597.03
XVI	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	999.01	999.01	999.01	999.01	999.01	999.01
XVII	Other Equity excluding Revaluation Reserve						61,567.18
XVIII	Earnings per equity shares (Face value of Rs. 10/- each) (not annualised except for the year end)						
	Continuing operations						
	Basic & Diluted (Rs.)	1.51	(0.40)	1.19	(374.51)	4.17	7.81
	Discontinued operations (Demerged Chemicals Business)						
	Basic & Diluted (Rs.)	-	-	4.97	7.55	26.90	38.53
	Continuing and Discontinued operations						
	Basic & Diluted (Rs.)	1.51	(0.40)	6.16	(366.96)	31.07	46.34





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CIN : L24297GJ1978PLC133845

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Email: investors@agventures.co.in ; Web: www.agventuresltd.com

Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Month Ended Dec 31' 2024

(Rs. in Lakhs, except per share data)

Sr.No.	Particulars	Quarter Ended		Nine Month Ended		Year Ended	
		Dec 31' 2024	Sep 30' 2024	Dec 31' 2023	Dec 31' 2024	Dec 31' 2023	Mar 31' 2024
		(Unaudited)	(Unaudited)	(Unaudited) (Restated) (Refer Note No. 4)	(Unaudited)	(Unaudited) (Restated) (Refer Note No. 4)	(Audited) (Restated) (Refer Note No. 4)
	Continuing operations						
	Income:						
I	Revenue from Operations	2,964.94	3,211.13	1,820.21	8,044.37	5,757.08	8,116.91
II	Other Income	63.55	73.09	37.19	168.92	75.59	106.66
III	Total Income (I+II)	3,028.49	3,284.22	1,857.40	8,213.29	5,832.67	8,223.51
	Expenses:						
IV	Cost of Raw materials consumed	1,054.66	1,504.23	791.30	3,805.02	2,519.04	3,408.65
	Purchase of stock-in-trade	494.78	-	-	494.78	-	-
	Changes in Inventories of finished goods, work in progress and stock in trade	57.09	324.94	(15.82)	(29.59)	(151.44)	(91.01)
	Employee benefit expense	567.23	490.88	418.08	1,535.99	1,236.91	1,685.50
	Finance costs	12.17	9.82	2.37	22.91	9.23	11.10
	Depreciation and amortisation expense	105.69	95.93	81.38	285.67	240.67	320.59
	Other expenses	406.26	388.18	302.36	1,183.76	900.94	1,257.22
	Total Expenses (IV)	2,697.88	2,813.98	1,579.69	7,298.54	4,755.35	6,592.05
V	Profit/(Loss) before tax for the period / year from continuing operations (III-IV)	330.61	470.24	277.71	914.75	1,077.32	1,631.46
VI	Tax Expense:						
	Current tax	81.40	194.85	55.51	292.90	203.62	281.54
	Deferred Tax (Net)	28.96	132.01	19.54	210.81	(7.97)	(94.93)
	Total Tax Expense (VI)	110.36	326.86	35.97	503.71	195.65	186.61
VII	Profit/(Loss) after tax for the period / Year from continuing operations (V-VI)	220.25	143.38	241.74	411.04	881.67	1,444.85
	Discontinued operations (Demerged Chemicals Business) (refer note no. 3)						
VIII	Profit/(Loss) from discontinued operations before share in profit/(loss) of an associate	-	-	541.42	1,057.51	3,776.68	5,328.07
IX	Share of profit/(loss) of an associates, net of tax	-	-	-	(5.07)	-	(0.48)
X	Profit/(Loss) before tax for the period / year from discontinued operations (VIII+IX)	-	-	541.42	1,052.44	3,776.68	5,327.59
XI	Tax expense of discontinued operations	-	-	41.66	306.73	1,086.83	1,480.65
XII	Profit/(Loss) after tax for the period / year from discontinued operations (X-XI)	-	-	499.76	745.71	2,689.85	3,846.94
XIII	Profit/(Loss) after tax for the period / year from continuing and discontinued operations (VII+XII)	220.25	143.38	741.50	1,156.75	3,571.52	5,291.79
XIV	Other Comprehensive Income ('OCI') (Net of Tax)						
	Items that will not be reclassified to Profit or Loss						
	Continuing operations						
	Remeasurement Gain or (Loss) on Defined Benefit Plans	1.14	1.15	(0.31)	3.43	(0.93)	0.08
	Income Tax on the above item	(0.28)	(0.29)	0.07	(0.86)	0.23	(0.02)
	Net Gain or (Loss) on FVTOCI on Equity & AIF Investments	-	45.00	-	45.00	(66.70)	(66.70)
	Income Tax on the above item	-	(6.55)	-	32.95	15.54	15.56
		0.86	39.31	(0.24)	80.52	(51.86)	(51.08)
	Discontinued operations (Demerged Chemicals Business) (refer note no. 3)						
	Remeasurement Gain or (Loss) on Defined Benefit Plans	-	-	(0.34)	24.07	(1.00)	26.53
	Income Tax on the above item	-	-	0.10	(7.01)	0.29	(7.72)
		-	-	(0.24)	17.06	(0.71)	18.81
	Total Other Comprehensive Income / (Loss) for the period / year from continuing and discontinued operations (Net of Tax)	0.86	39.31	(0.48)	97.58	(52.57)	(32.27)
XV	Total Comprehensive Income/(Loss) for the period from continuing and discontinued operations (XIII+XIV)	221.11	182.69	741.02	1,254.33	3,518.95	5,259.52
	(Comprising Profit / (Loss) and Other Comprehensive Income / (Loss) for the period / year)						
XVI	Profit for the period attributable to:						
	Continuing operations						
	Owners of the Company	185.35	19.97	179.37	213.14	638.08	1,101.25
	Non-Controlling Interest	34.90	123.61	62.37	197.90	243.59	343.60
	Discontinued operations						
	Owners of the Company	-	-	499.76	745.71	2,689.85	3,846.94
	Non-Controlling Interest	-	-	-	-	-	-
XVII	Total Other Comprehensive Income / (Loss) for the period attributable to:						
	Continuing operations						
	Owners of the Company	0.43	38.88	(0.12)	79.24	(51.51)	(51.11)
	Non-Controlling Interest	0.43	0.43	(0.12)	1.28	(0.35)	0.03
	Discontinued operations						
	Owners of the Company	-	-	(0.24)	17.06	(0.71)	18.81
	Non-Controlling Interest	-	-	-	-	-	-
XVIII	Total Comprehensive Income for the period attributable to:						
	Continuing operations						
	Owners of the Company	185.78	58.85	179.25	292.38	586.57	1,050.14
	Non-Controlling Interest	35.33	124.04	62.25	199.18	243.24	343.63
	Discontinued operations						
	Owners of the Company	-	-	499.52	762.77	2,689.14	3,865.75
	Non-Controlling Interest	-	-	-	-	-	-
XIX	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	999.01	999.01	999.01	999.01	999.01	999.01
XX	Other Equity excluding Revaluation Reserve						62,732.68
XXI	Earnings per equity shares (Face value of Rs. 10/- each)						
	(not annualised except for the year end)						
	Continuing operations						
	Basic & Diluted (Rs.)	1.86	0.20	1.80	2.13	6.39	11.02
	Discontinued operations (Demerged Chemicals Business)						
	Basic & Diluted (Rs.)	-	-	5.00	7.47	26.92	38.51
	Continuing and Discontinued operations						
	Basic & Diluted (Rs.)	1.86	0.20	6.80	9.60	33.31	49.53



Statement of Consolidated Unaudited Segment Information for the Quarter and Nine Month Ended Dec 31' 2024

Sr.No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		Dec 31' 2024	Sep 30' 2024	Dec 31' 2023	Dec 31' 2024	Dec 31' 2023	Mar 31' 2024
		(Unaudited)	(Unaudited)	(Unaudited) (Restated) (Refer Note No. 4)	(Unaudited)	(Unaudited) (Restated) (Refer Note No. 4)	(Audited) (Restated) (Refer Note No. 4)
1.	A) Segment revenue from continuing operations						
	a) Investments	896.10	370.88	219.91	1,556.38	994.45	1,610.36
	b) General Engineering Products	2,133.53	2,840.26	1,620.75	6,552.99	4,784.45	6,510.16
	Less: Inter-Segment Revenue	(64.70)	-	(20.45)	(65.00)	(21.82)	(3.61)
	Total Revenue from continuing operations (A)	2,964.93	3,211.13	1,820.21	8,044.37	5,757.08	8,116.91
	B) Segment revenue from discontinued operations	-	-	8,544.59	10,447.29	28,400.85	38,574.29
	Total Gross Revenue from continuing and discontinued operations (A+B)	2,964.93	3,211.13	10,364.80	18,491.66	34,157.93	46,691.20
2.	A) Segment Results Profit (+) Loss (-) before finance costs and tax from continuing operations						
	a) Investments	249.24	189.13	97.44	553.34	517.05	1,057.16
	b) General Engineering Products	106.81	308.81	232.32	494.30	863.34	810.27
	Total	356.06	497.93	329.76	1,047.64	1,380.39	1,867.43
	Less: Finance Cost	12.17	9.82	2.37	22.91	9.23	11.10
	Less Other unallocable expenditure net off unallocable (income)	13.28	17.87	49.68	109.98	93.84	224.87
	Profit (+) Loss (-) before tax for the period / year from continuing operations	330.61	470.24	277.71	914.75	1,877.32	1,631.46
	b) Profit (+) Loss (-) before tax for the period / year from discontinued operations (refer note no. 3)	-	-	541.42	1,052.44	3,776.68	5,327.59
	Profit (+) Loss (-) before tax for the period / year from continuing and discontinued operations (A+B)	330.61	470.24	819.13	1,967.19	4,854.00	6,959.05
3.	Segment Assets of continuing operations						
	a) Investments	27,679.77	27,237.48	21,659.94	27,679.77	21,659.94	30,779.13
	b) General Engineering Products	4,845.74	5,429.54	4,117.82	4,845.74	4,117.82	4,527.09
	c) Unallocated	172.90	187.62	18.87	172.90	18.87	227.27
	Total Segment Assets of continuing operations	32,698.41	32,854.64	25,796.63	32,698.41	25,796.63	35,533.49
	Segment Assets of discontinued operations	56,717.85	56,717.85	59,563.55	56,717.85	59,563.55	54,029.51
	Total Segment Assets from continuing and discontinued operations	89,416.26	89,572.49	85,360.18	89,416.26	85,360.18	89,563.00
4.	Segment Liabilities of continuing operations						
	a) Investments	137.98	104.70	-	137.98	-	196.75
	b) General Engineering Products	1,829.94	2,225.70	1,223.08	1,829.94	1,223.08	1,442.63
	c) Unallocated	1,322.12	1,336.98	239.48	1,322.12	239.48	1,094.17
	Total Segment Liabilities of continuing operations	3,290.04	3,667.38	1,462.56	3,290.04	1,462.56	2,733.55
	Segment Liabilities of discontinued operations	19,240.82	19,240.82	19,242.97	19,240.82	19,242.97	20,435.50
	Total Segment Liabilities from continuing and discontinued operations	22,530.86	22,908.20	20,705.53	22,530.86	20,705.53	23,169.05

Notes to Standalone and Consolidated Financials Results:

- Pursuant to the scheme of demerger, chemical segment is treated as discontinued and the investment segment is treated as the only segment in the company and accordingly in the Group, investment and general engineering product are the business segments of the company.
- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on February 06' 2025. The limited review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors and they have expressed an unmodified opinion on the aforesaid results.
- The Board of Directors of the Company at their meeting held on May 24' 2022 approved the Scheme of Arrangement under section 230-232 of the Companies Act, 2013, of Demerger of Chemical business of Oriental Carbon & Chemicals Limited (Demerged Company) in to OCCL Limited (Resulting Company) and said scheme was approved by National Company Law Tribunal (NCLT), Ahmedabad and National Company Law Appellate Tribunal (NCLAT), New Delhi on April 10' 2024 and May 27' 2024 respectively.
The appointed date and effective date of the Scheme is July 01' 2024 (date of filing the certified copy of the Scheme with ROC). Accordingly the Accounting effect in respect of the Scheme has been given in these Financial Results as per the Scheme.

The Company has accordingly charged the difference between carrying value of assets and liabilities amounting to Rs. 37,494.57 Lakhs (Loss) in the statement of profit and loss account as "Exceptional Items - Profit/(Loss)" in compliance with Ind AS 105, Non-current Assets Held for Sale and Discontinued Operations.

As consideration for demerger, the resulting company has issued its equity shares to each shareholder of the demerged company as on record date in the ratio of 1:1 (i.e. 5 shares of Rs. 2 each have been issued by the resulting company for every one share of Rs. 10 each of demerged company).

The net results of Manufacturing business of Insoluble Sulphur & Chemicals for comparative quarters/periods are disclosed separately as discontinued operations as required by Ind AS 105.
- Subsequent to demerger as referred in note no. 3 above, the company has restated its Financial Statements/Results for all the periods as reported in the statement, during the quarter ending September 30, 2024 to disclose true and fair view of financials in accordance with Ind AS 8 (Accounting Policies, Changes in Accounting Estimates and Errors). Thus, fair value gains and losses from some Equity / AIF investments earlier measured as at Fair Value through Other Comprehensive income (FVOCI) is reclassified to Fair Value through Profit or Loss (FVTPL), as outlined in Ind AS 109. These adjustments have impacted the financial results for the quarters and periods ending December 31, 2024, December 31, 2023 and 31 March 2024, presented as comparative information in the financial results. Due to above re-statement there is a shift of reserves from OCI to retained earnings. However, overall the reserves remain same. This restatement did not have any impact on the balance sheet. Table given below shows the impact of the restatement for the each of the periods presented along with the impact on Earnings per Share:

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	Dec 31' 2024	Sep 30' 2024	Dec 31' 2023	Dec 31' 2024	Dec 31' 2023	Mar 31' 2024
Increase / (Decrease) in Fair value gains and losses recognised in profit or loss for the period	-	-	9.24	-	179.59	305.92
Increase / (Decrease) in Deferred Tax on above	-	-	0.67	(24.35)	(44.84)	28.27
Increase / (Decrease) in Fair value gains and losses recognised in profit or loss for the period (net of tax)	-	-	9.91	(24.35)	134.75	334.19
Increase / (Decrease) in Fair value gains and losses recognised in other comprehensive income for the period	-	-	(9.24)	-	(179.59)	(305.92)
Increase / (Decrease) in Deferred Tax on above	-	-	(0.67)	24.35	44.84	(28.27)
Increase / (Decrease) in Fair value gains and losses recognised in other comprehensive income for the period (net of tax)	-	-	(9.91)	24.35	(134.75)	(334.19)
Increase / (Decrease) in Total Comprehensive Income for the Period	-	-	-	-	-	-
Increase / (Decrease) in Earnings per Share for the period	-	-	0.10	(0.24)	1.35	3.35

- In line with the requirements of Regulation 47(2) of the Listing Regulations, 2015, the results are available on the Stock Exchange websites, www.bseindia.com/, www.nseindia.com/ and Company's website www.ogventuresltd.com.

Place: Noida
Date : February 06' 2025

