

12th November 2024

The Secretary, BSE Limited, 1st Floor, New Trading Ring, Rotunda Building, Phiroze Jeejeebhoy Towers Dalal Street, Mumbai - 400 001

Code No. 543993

ISIN: INE372M01010

Sub: Intimation of Outcome of Board Meeting in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

We wish to inform that in compliance with Regulation 30(6), 33(3)(a) & (d) read with Schedule III Part A Para A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations"), the Board of Directors of ARCL Organics Limited ("Company"), in their Meeting held on Tuesday, 12th November 2024 has inter alia considered and approved the followings:-

- i. The Unaudited Standalone and Consolidated Financial Results of the Company for the 2nd quarter and half year ended on 30th September 2024. The Financial results of the Company are enclosed herewith.
- ii. The Independent Auditors' Limited Review Report on Standalone and Consolidated Financial Results for the 2nd quarter and half year ended on 30th September 2024, duly enclosed herewith.

The Meeting of the Board of Directors of the Company commenced at 11:30 A.M. (IST) and concluded at 12:30 P.M. (IST).

This is for your information and further dissemination.

Thanking you,

Yours Sincerely, For ARCL ORGANICS LIMITED.



(Subhankar Paul) Company Secretary and Compliance Officer Membership No. A63772



Ref: SA/A/5R

F2/2, GILLANDER HOUSE 8, NETAJI SUBHAS ROAD KOLKATA-700 001 TEL : +91-33-2242 5858/4277 FAX : +91-33-2242 0650 E-mail : lbjha@lbjha.com Website : www.lbjha.com

Limited Review Report

TO THE BOARD OF DIRECTORS ARCL ORGANICS LIMITED

- 1. We have reviewed the accompanying statement of unaudited standalone financial results (the "Statement") of **ARCL Organics Limited** ("the Company") for the quarter and half year ended September 30, 2024.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the 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, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statements 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 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 provide less assurance than an audit. We have not performed an audit and 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 of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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.

For L. B. Jha & Co. Chartered Accountants Firm Registration No.: 301088E

(Ranjan Singh) Membership No.: 305423 UDIN: 24305423BKEIAB4252

Place: Kolkata Date: 12.11.2024



Ref: SA/A/5R

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Limited Review Report

TO THE BOARD OF DIRECTORS ARCL ORGANICS LIMITED

- We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("the Statement") of ARCL ORGANICS LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2024 and for the period from April 1, 2024 to September 30, 2024, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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, and other accounting principles generally accepted in India. 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. 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 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.





The Statement includes the results of the following entities:

- Allied Maritime & Infra Engineering Private Ltd Subsidiary
 ARCL Petrochemicals Limited Subsidiary
- ARCL Petrochemicals Limited
 Ocilim Advisory Services Private
- 3 Ocilim Advisory Services Private Ltd.4 Wide Range Merchants Private Ltd.
- 5 Nocnex Chemicals Private Ltd.
- 6 Yocnex Chemicals Private Ltd.
- 7 Suksess Chemicals Private Ltd.
- Private Ltd.Subsidiaryate Ltd.Subsidiaryate Ltd.Subsidiaryate Ltd.Subsidiary

Subsidiary

- 4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid accounting standard 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5. The consolidated unaudited financial result includes the interim financial results of Seven subsidiaries which have not been reviewed by respective auditors, whose interim financial results reflect total assets of Rs. 1064.80 lakhs as at September 30, 2024 and total revenue of Rs.40.28 lakhs and Rs. 80.58 lakhs, total net profit after tax of Rs. 16.93 lakhs and Rs. 32.01 lakhs and total comprehensive income of Rs. 16.93 lakhs and Rs. 32.01 lakhs for the quarter ended September 30,2024 and for the period from April 1, 2024 to 30 September, 2024 respectively, and cash flows (net) of Rs. (458.61) lakhs for the period from April 1, 2024 to September, 2024 as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

Place : Kolkata Date: 12.11.2024 For L.B. Jha & Co., Chartered Accountants Firm Registration No: 301088E



irm Registration No: 301088

(Ranjan Singh) Partner Membership No.: 305423 UDIN: 24305423BKEIAC3484

ARCL ORGANICS LTD Balance Sheet as at 30th September 2024

	STANDALC	NE	₹ in Lakhs CONSOLIDATED				
Particulars	As at 30th September 2024	As at 31st March 2024	As at 30th September 2024	As at 31st March 2024			
ASSETS							
Non-current assets							
Property, Plant and Equipment	6337.67	6192.93	6424.28	6279.5			
Right of Use	22.64	27.78	22.64	27.7			
Financial Assets	22.01	27.70	22.01	27.77			
(i) Investments	126.32	126.59	4.03	4.3			
(ii) Other financial Assets	70.87	70.87	70.87	70.8			
Total Non - Current Assets	6557.50	6418.17	6521.82	6382.5			
Current assets	2500 55	2011 ((2500 55	2211			
Inventories	2790.75	2211.66	2790.75	2211.6			
Financial Assets	4						
(i) Trade receivables	3990.92	3414.82	4014.13	3429.7			
(ii) Cash and cash equivalents	74.26	332.39	87.76	804.5			
(iii) Other Bank Balances	843.42	701.66	843.42	701.6			
(iv) Loans	113.63	282.82	113.63	288.3			
(v) Other Financial Assets	199.58	36.23	199.57	36.2			
Current Tax Assets	-	-	-				
Other current assets	802.66	1438.80	1137.94	1868.70			
Fotal Current Assets	8815.22	8418.37	9187.20	9340.8			
Fotal Assets	15372.72	14836.53	15709.02	15723.3			
QUITY AND LIABILITIES	155/2./2	14030.33	15/05.02	13723.3			
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quity							
Equity Share capital	800.00	800.00	800.00	800.0			
Other Equity	6090.32	5628.40	6243.97	5750.0			
Fotal equity	6890.32	6428.40	7043.97	6550.0			
IABILITIES							
Non-current liabilities							
inancial Liabilities	1	м					
(i) Borrowings	2415.08	1774.46	1808.83	1774.4			
(ia) Lease Liabilities	9.49	9.49	9.49	9.4			
Provisions	181.05	219.01	181.05	219.0			
Deferred Tax Liabilities (Net)	400.75	332.28	400.75	332.2			
otal non-current liabilities	3006.37	2335.25	2400.12	2335.2			
urrent liabilities		×	· · · · ·				
inancial Liabilities							
(i) Borrowings	737.66	1112.58	737.66	1112.5			
(ia) Lease Liabilities	14.63	19.24	14.63	19.2			
(ii) Trade payables			1				
outstanding dues to Micro and Small	*						
nterprises							
utstanding dues to parties other than Micro	4113.77	4201.93	4863.77	4951.93			
nd Small enterprises							
(iii) Other financial liabilities	138.72	224.78	138.72	224.7			
rovisions	212.37	188.81	212.37	188.8			
ther current liabilities	34.22	67.67	73.12	104.7			
urrent Tax Liability Net	224.66	257.87	224.66	236.0			
otal Current Liabilities	5476.03	6072.88	6264.93	6838.1			
atal liabilities		0400.40	0//8.0-				
otal liabilities	8482.40	8408.13	8665.05	9173.32			
otal Equity & Liabilities	15372.72	14836.53	15709.02	15723.3			

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For L B Jha & Co Chartered Accountants (Firm registration no. 301088E)

Partner Ranjan Singh (Membership no. 305423)

Place: Kolkata Date: 12/11/2024 Suraj Ratan Mundhra Managing Director

Aanaging Director DIN-00681223

For and on behalf of the Board

Navneet Bagri Chief Financial Officer



ARCL ORGANICS LTD

CIN:L24121WB1992PLC056562 Regd Office: Rampur, BBT Road, Maheshtala, Kolkata-700141 Tel:+913324018042 Email: mail@arcl.in Website: www.arclorganics.com

Statement of Unaudited Standalone and Consolidated Financial Results For the Quarter and Half year ended 30th September 2024

			STANDALONE					CONSOLIDATED					
ir.		Quarter ended			Half Year ended		Year ended		Quarter ended			nded	Year ended
o.	Particulars	30-Sep-2024	30-Jun-2024	30-Sep-2023	30-Sep-2024	30-Sep-2023	31-Mar-2024	30-Sep-2024	30-Jun-2024	30-Sep-2023	30-Sep-2024	30-Sep-2023	31-Mar-2024
0.		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
-	Income												
	(a) Revenue from Operations	5645.65	5993.29	4325.13	11638.94	8483.15	19072.39	5645.65	5993.29	4325.13	11638.94	8483.15	19072.39
	(b) Other Income	71.11	41.38	64.09	112.49	106.60	269.62	71.11	41.38	64.09	112.49	106.60	269.63
1	Total Income	5716.76	6034.67	4389.22	11751.43	8589.74	19342.01	5716.76	6034.67	4389.22	11751.43	8589.74	19342.0
	Expenses												
	(a) Cost of Materials Consumed	3937.31	4978.39	3019.00	8915.70	6207.95	13833.41	3937.31	4978.39	3019.00	8915.70	6207.95	13833.4
	(b) Changes in inventories of Finished Goods,	205.19	-537.27	211.89	-332.08	208.19	87.89	205.19	-537.27	211.89	-332.08	208.19	87.8
	Work-in-Progress and Stock-in-Trade		a ¹ 8	÷ .	а. 								
	(c) Employee Benefits Expenses	327.83	327.82	260.04	655.65	511.36	981.63	314.33	329.82	278.83	644.15	501.07	979.8
	(d) Finance Costs	123.32	125.03	103.32	248.35	154.45	415.90	107.66	107.92	69.42	215.58	125.54	307.0
	(e) Depreciation and Amortisation Expenses	112.87	137.10	129.18	249.97	262.13	429.13	112.87	137.10		249.97	262.13	429.1
	(f) Other Expenses	662.09	643.93	459.60	1306.02	869.33	2212.80	662.61	643.95	441.09	1306.56	869.74	2239.6
2	Total Expenses	5368.61	5675.00	4183.03	11043.61	8213.41	17960.76	5339.97	5659.91	4149.41	10999.88	8174.62	17876.9
3	Profit/(Loss) before Exceptional Items & Tax (1- 2)	348.15	359.67	206.19	707.82	376.33	1381.25	376.79	374.76	239.81	751.55	415.12	1465.04
4	Exceptional item												
	Profit/(Loss) before Tax (3-4)	348.15	359.67	206.19	707.82	376.33	1381.25	376.79	374.76	239.81	751.55	415.12	
	Tax Expense / benefit				707102	570.55	1501.25	370.75	374.70	235.01	/51.55	415.12	1465.0
	(a) Current Tax including Tax related to earlier years	81.81	95.35	97.09	177.16	147.06	311.39	93.50	95.35	97.15	188.85	148.24	335.3
	(b) Deferred Tax charge / (credit)	65.75	2.72	17.62	68.47	-4.58	31	65.75	2.72	17.62	68.47	-4.58	2
;	Net Tax Expense / benefit	147.56	98.07	114.71	245.63	142.48	311.08	159.25	98.07	114.77	257.32	143.65	3 335.0
,	Net Profit/(Loss) after tax (5-6)	200.59	261.60	91.48	462.19	233.86	1070.17	217.54	276.69	125.04	494.23	271.47	1130.0
	Profit/(loss) for the period Attributable to:						10/011/	217.54	270.05	125.04	494.23	2/1.4/	1130.0
	Owners of the Parent	-	-	-	-	-	-					-	
	Non-Controlling Interest	-	-	-	-	-				-		-	· · ·
9	Other comprehensive income	46	.19	.74	27	.74	-4.66	46	.19	.74	27	.74	
)	Total Comprehensive Income:	200.13	261.79	92.22	461.92	234.60	1065.51	217.08	276.88	125.78	493.96	272.21	-4.6
	Owners of the Parent	-		-			1000101	-	-	-	493.90		1125.3
	Non-Controlling Interest	-	-	-	-	-	-		-	-	-	-	-
1	Paid up Equity Share Capital	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	- 800.00	- 800.00	-	-
2	Other Equity				000,00	000.00	5628.40	300.00	500.00	800.00	800.00	800.00	800.0
3	Earnings per Share (of Rs.10/- each) (Not Annuali	sed):					5020.40						5750.0
	(a) Basic	2.51	3.27	1.14	5.78	2.92	13.38	2.72	3.46	1.56	6.18	3,39	
	(b) Diluted	2.51	3.27	1.14	5.78	2.92	13.38	2.72	3.46	1.56	6.18	3.39	14.12

1. The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS).

The above Unaudited Financial Results of the Company have been reviewed by the Audit Committee and were approved by the Board of Directors in their respective meetings held on November 12, 2024.
 The above results for the quarter and half year ended 30th September, 2024 have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

4. The Company is in a single Business Segment and therefore Ind AS 108 on "Operating Segments" are considered to constitute one reporting segment.

5. Provision for Retirement benefit (related to Gratuity and Leave Encashment) will be done on actuarial basis at year end.

6. The figures for the corresponding previous year / quarter / half-year have been regrouped / rearranged wherever necessary, to make them comparable.



For and on behalf of the Board

Suraj Ratan Mu

Managing Director DIN-00681223



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Place: Kolkata Date:12/11/2024

ARCL ORGANICS LTD Cash Flow Statement for the year ended 30th September 2024

					₹ in Lakhs				
Destinuteur	STANDALONE				CONSOLIDATED				
Particulars	For the Half year ended		For the year ended		For the Half year ended		For the year ended		
A Cost Flow from Occurating Activities	As at 30th S	ept 2024	30th Sep	t 2023	As at 30th 9	Sept 2024	30t	h Sept 2023	
A. Cash Flow from Operating Activities		707.00							
Net profit before tax as per Statement of Profit and Loss		707.82		376.33		751.55		415.12	
Adjustments for :									
Depreciation on Tangible Assets	249.9		262.13		249.98		262.13		
Interest Income	-34.0		-10.19		-34.00		-44.31		
Interest Expense	215.8		123.54		215.58		123.54		
Acturial Gain /loss transfeed to OCI	2		.74		27		.74		
Operating Profit Pofers Working Capital Changes		431.60		376.21		431.29		342.10	
Operating Profit Before Working Capital Changes		1139.42		752.55		1182.84		757.22	
Increase / (Decrease) in Trade Payables	-88.1		-79.32		-88.16		-21.02		
Increase / (Decrease) in Other Current Liabilities	-33.4		-213.21		-31.59		-203.53		
Increase / (Decrease) in Short Term Provisions	23.5		-18.40		23.56	8	-18.40		
Increase / (Decrease) in Long Term Provisions	-37.9		45.18		-37.97		45.18		
Increase / (Decrease) in Other Current financial Liabilities	-86.0	5	-17.07		-86.05		-18.77		
Increase / (Decrease) in Other Non Current financial Liabilities		-	.00				.00		
(Increase) / Decrease in Other Bank balances	-141.7		-171.60		-141.77		-171.60		
(Increase) / Decrease in Trade receivables	-576.1		78.95		-584.39		71.30		
(Increase) / Decrease in Inventories	-579.1		171.76		-579.10		171.76		
(Increase) / Decrease in Loans and Advances	169.1		2.43		174.76		2.43		
(Increase) / Decrease in Other Current Assets	425.7		234.33		530.51		225.24		
(Increase) / Decrease in Other Current Financial Assets	-163.3	5	-231.50		-163.34		-231.50		
(Increase) / Decrease in Long Term Loans & Advances			.00				.00		
(Increase) / Decrease in Other Non Current financial Assets	1		67.43	~			67.43		
		-1087.47		-131.03		-983.55		-81.47	
Cash generated from operations		51.95	1 B	621.52		199.29		675.75	
Taxes paid (Net of refunds)	1								
Net cash Generated/(used) from operating activities (A)		51.95		621.52		199.29		675.75	
B. Cash Flow from Investing Activities									
Purchase of fixed assets	-389.57		-1290.62		-389.56		-1290.62		
Investments in Subsidiaries	.27		74		.30		74		
Interest Received	34.00		10.19		34.00		44.31		
Net cash from investing activities (B)		-355.30		-1281.17		-355.26		-1247.05	
	8 m		5						
C. Cash flow From Financing Activities			2 B						
Proceeds from short - term borrowings	-379.52		-929.91		-379.54		-1739.41		
Proceeds/(Repayment) from long - term borrowings	640.62		1613.08		34.37		1613.08		
Interest Paid	-215.89		-123.54	559.63	-215.58	-560.77	-123.54	-249.87	
Net cash used for financing activities (C)	0	45.19	-	559.63		-560.77	-	-249.87	
Net Increase/(decrease in cash and cash equivalents (A+B+C)		-258.13		-100.02		-716.74		-821.17	
Cash and Cash equivalent at the beginning of the year		332.39		143.37		804.50		909.52	
Cash and Cash equivalent at the end of the year		74.26		43.35		87.76		88.35	
				10 m					
Changes in Cash and Cash Equivalents - Increase/(Decrease)		-258.13		-100.02		-716.74		-821.17	

This is the Cash Flow Statement referred to in our report of even date.

For L B Jha & Co

Chartered Accountants (Firm registration no. 301088E)

Partner Ranjan Singh (Membership no. 305423)

Place: Kolkata Date: 12/11/2024 For and on behalf of the Board

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8 Suraj Ratan Mundhra

Managing Director DIN-00681223

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Navneet Bagri Chief Financial Officer Mukesh Mundhra Director DiN-00658602 Holkata 00 141 Stohankar Paul Membership No.- A63772