

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**

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.

Place: Kolkata
Date: 12.11.2024



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

Ranjan Singh

(Ranjan Singh)

Membership No.: 305423

UDIN: 24305423BKEIAB4252

Ref: SA/A/5R

Limited Review Report

TO
THE BOARD OF DIRECTORS
ARCL ORGANICS LIMITED

1. 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:

| | | |
|---|---|------------|
| 1 | Allied Maritime & Infra Engineering Private Ltd | Subsidiary |
| 2 | ARCL Petrochemicals Limited | Subsidiary |
| 3 | Ocilim Advisory Services Private Ltd. | Subsidiary |
| 4 | Wide Range Merchants Private Ltd. | Subsidiary |
| 5 | Nocnex Chemicals Private Ltd. | Subsidiary |
| 6 | Yocnex Chemicals Private Ltd. | Subsidiary |
| 7 | Suksess Chemicals Private Ltd. | 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

Ranjan Singh
(Ranjan Singh)
Partner

Membership No.: 305423
UDIN: 24305423BKEIAC3484

ARCL ORGANICS LTD
Balance Sheet as at 30th September 2024

₹ in Lakhs

| Particulars | STANDALONE | | CONSOLIDATED | |
|--|------------------------------|--------------------------|------------------------------|--------------------------|
| | 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 | 6279.54 |
| Right of Use | 22.64 | 27.78 | 22.64 | 27.78 |
| Financial Assets | | | | |
| (i) Investments | 126.32 | 126.59 | 4.03 | 4.33 |
| (ii) Other financial Assets | 70.87 | 70.87 | 70.87 | 70.87 |
| Total Non - Current Assets | 6557.50 | 6418.17 | 6521.82 | 6382.52 |
| Current assets | | | | |
| Inventories | 2790.75 | 2211.66 | 2790.75 | 2211.66 |
| Financial Assets | | | | |
| (i) Trade receivables | 3990.92 | 3414.82 | 4014.13 | 3429.74 |
| (ii) Cash and cash equivalents | 74.26 | 332.39 | 87.76 | 804.50 |
| (iii) Other Bank Balances | 843.42 | 701.66 | 843.42 | 701.66 |
| (iv) Loans | 113.63 | 282.82 | 113.63 | 288.39 |
| (v) Other Financial Assets | 199.58 | 36.23 | 199.57 | 36.23 |
| Current Tax Assets | - | - | - | - |
| Other current assets | 802.66 | 1438.80 | 1137.94 | 1868.70 |
| Total Current Assets | 8815.22 | 8418.37 | 9187.20 | 9340.87 |
| Total Assets | 15372.72 | 14836.53 | 15709.02 | 15723.39 |
| EQUITY AND LIABILITIES | | | | |
| Equity | | | | |
| Equity Share capital | 800.00 | 800.00 | 800.00 | 800.00 |
| Other Equity | 6090.32 | 5628.40 | 6243.97 | 5750.01 |
| Total equity | 6890.32 | 6428.40 | 7043.97 | 6550.01 |
| LIABILITIES | | | | |
| Non-current liabilities | | | | |
| Financial Liabilities | | | | |
| (i) Borrowings | 2415.08 | 1774.46 | 1808.83 | 1774.46 |
| (ia) Lease Liabilities | 9.49 | 9.49 | 9.49 | 9.49 |
| Provisions | 181.05 | 219.01 | 181.05 | 219.01 |
| Deferred Tax Liabilities (Net) | 400.75 | 332.28 | 400.75 | 332.28 |
| Total non-current liabilities | 3006.37 | 2335.25 | 2400.12 | 2335.25 |
| Current liabilities | | | | |
| Financial Liabilities | | | | |
| (i) Borrowings | 737.66 | 1112.58 | 737.66 | 1112.58 |
| (ia) Lease Liabilities | 14.63 | 19.24 | 14.63 | 19.24 |
| (ii) Trade payables | | | | |
| Outstanding dues to Micro and Small enterprises | | | | |
| Outstanding dues to parties other than Micro and Small enterprises | 4113.77 | 4201.93 | 4863.77 | 4951.93 |
| (iii) Other financial liabilities | 138.72 | 224.78 | 138.72 | 224.78 |
| Provisions | 212.37 | 188.81 | 212.37 | 188.81 |
| Other current liabilities | 34.22 | 67.67 | 73.12 | 104.73 |
| Current Tax Liability Net | 224.66 | 257.87 | 224.66 | 236.05 |
| Total Current Liabilities | 5476.03 | 6072.88 | 6264.93 | 6838.12 |
| Total liabilities | 8482.40 | 8408.13 | 8665.05 | 9173.37 |
| Total Equity & Liabilities | 15372.72 | 14836.53 | 15709.02 | 15723.39 |

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

Suraj Ratan Mundhra
Managing Director
DIN-00681223

Mukesh Mundhra
Director
DIN-00658602

Navneet Bagri
Chief Financial Officer



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

₹ in Lakhs

| Particulars | STANDALONE | | CONSOLIDATED | |
|---|---|--------------------------------------|---|--------------------------------------|
| | For the Half year ended As at 30th Sept 2024 | For the year ended 30th Sept 2023 | For the Half year ended As at 30th Sept 2024 | For the year ended 30th Sept 2023 |
| A. Cash Flow from Operating Activities | | | | |
| 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 | 249.98 | 262.13 | 249.98 | 262.13 |
| Interest Income | -34.00 | -10.19 | -34.00 | -44.31 |
| Interest Expense | 215.89 | 123.54 | 215.58 | 123.54 |
| Acturial Gain /loss transfeed to OCI | -.27 | .74 | -.27 | .74 |
| | 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 | -88.16 | -79.32 | -88.16 | -21.02 |
| Increase / (Decrease) in Other Current Liabilities | -33.45 | -213.21 | -31.59 | -203.53 |
| Increase / (Decrease) in Short Term Provisions | 23.56 | -18.40 | 23.56 | -18.40 |
| Increase / (Decrease) in Long Term Provisions | -37.97 | 45.18 | -37.97 | 45.18 |
| Increase / (Decrease) in Other Current financial Liabilities | -86.06 | -17.07 | -86.05 | -18.77 |
| Increase / (Decrease) in Other Non Current financial Liabilities | - | .00 | - | .00 |
| (Increase) / Decrease in Other Bank balances | -141.77 | -171.60 | -141.77 | -171.60 |
| (Increase) / Decrease in Trade receivables | -576.10 | 78.95 | -584.39 | 71.30 |
| (Increase) / Decrease in Inventories | -579.10 | 171.76 | -579.10 | 171.76 |
| (Increase) / Decrease in Loans and Advances | 169.19 | 2.43 | 174.76 | 2.43 |
| (Increase) / Decrease in Other Current Assets | 425.76 | 234.33 | 530.51 | 225.24 |
| (Increase) / Decrease in Other Current Financial Assets | -163.35 | -231.50 | -163.34 | -231.50 |
| (Increase) / Decrease in Long Term Loans & Advances | - | .00 | - | .00 |
| (Increase) / Decrease in Other Non Current financial Assets | - | 67.43 | - | 67.43 |
| | -1087.47 | -131.03 | -983.55 | -81.47 |
| Cash generated from operations | 51.95 | 621.52 | 199.29 | 675.75 |
| Taxes paid (Net of refunds) | - | - | - | - |
| 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 |
| C. Cash flow From Financing Activities | | | | |
| 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 | -215.58 | -123.54 |
| Net cash used for financing activities (C) | 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 |
| 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 and on behalf of the Board

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
DIN-00681223

Navneet Bagri
Chief Financial Officer

Mukesh Mundhra
Director
DIN-00658602




Subhankar Paul
Company Secretary
Membership No.- A63772

