

PREMIUM AROMATHERAPY BRAND

INVESTMENT OPPORTUNITY

PROPRIETARY INVESTMENT MEMORANDUM | INDIA

■5.68 Cr	4+ Years	Auto-Pilot	B2B & B2C
NPV Valuation	Premium Brand	Operations	Revenue Model

Company ABC is a profitable, established premium aromatherapy brand serving luxury hospitality, retail, and export markets across India and globally. The founder, having relocated abroad, is offering the business for acquisition at an NPV valuation of ■5.68 Crore. Operations have run on auto-pilot for 1.5–2 years, ensuring a seamless ownership transition.

Type	Sale of Business (Outright Acquisition / Partial Dilution)
Ask	■5.68 Crore (NPV Valuation)
Location	Pune, Maharashtra, India
Reason	Founder relocation outside India
Advisory	CA Dhiraj Ostwal & Co. dhiraj.ostwal@gmail.com +91 70200 45454

PRIVATE & CONFIDENTIAL — NOT AN OFFER FOR SALE

Executive Summary

Company ABC is a reliable scenting partner offering the very best of aromatherapy for the holistic development of mind, body & soul. The company serves numerous luxury establishments to enhance overall ambiance and individual experience through aromatisation. With 4+ years of brand equity, strong B2B partnerships, and a lean auto-pilot operational model, Company ABC represents a compelling ready-to-scale acquisition.

Key Highlights

Profitable & Growing	Achieved positive EBITDA in FY 2025 after strategic restructuring
4+ Years Premium Brand	Recognised for quality, authenticity, and premium offerings
Luxury Clientele	National & global — including Hilton, Marriott, and JLL
Auto-Pilot Operations	Running without founder for 1.5–2 years; ownership transfer seamless
B2B & B2C Channels	Offline luxury, e-commerce, and international exports
Expansion Potential	Resuming D2C can unlock 2–3X revenue growth

Product Portfolio

Product	Details
Essential Oils	Premium quality – 26 variants, retail & bulk packaging
Aroma & Fragrance Oils	IFRA-compliant – 20+ variants with customisation options
Luxury Gifting Solutions	Premium gift boxes for corporate & festive occasions
Incense Sticks & Cones	8 variants, retail & bulk, MSDS certified
Scent Machines & Diffusers	Commercial & personal, app-controlled
Private Labelling	Scent matching for luxury brands

Revenue Channels

Channel	Description
B2C Online – D2C Shopify, Amazon, Flipkart, Myntra, TataCliq; MailChimp & paid ads. Currently paused — resumable search	
B2B Offline Retailers, Exports	supermarkets (Bangalore); Goa & Gurgaon outlets; exports to USA, UK, Italy, Netherlands, Sweden
B2B – Scenting Partners	Hotels, offices, spas, real estate companies. High-margin & growing — key driver of FY 2025 profitability.

Key B2B Partners

The business maintains strong B2B collaborations with leading luxury hospitality brands including **JLL**, **Hilton**, and **Marriott**, providing a stable and prestigious revenue base.

Market Opportunity

The aromatherapy and wellness segment is one of the fastest-growing consumer categories globally and in India. Key market data:

Market Segment	2023/2024 Value	Projected Value	CAGR
Global Aromatherapy	USD 9.39B (2024)	USD 21.67B (2034)	8.72%
Essential Oils	USD 23.74B (2023)	USD 39.64B (2030)	7.6%
Aromatherapy Diffusers	USD 1.79B (2023)	USD 3.19B (2030)	8.6%
Global Incense Sticks	USD 1.2B (2023)	USD 2.5B (2030)	8.19%
Global Perfume	USD 50.85B (2022)	USD 80.44B (2030)	5.9%

India-specific CAGR: The aromatherapy segment in India is projected to grow at **11–19.5% CAGR**, driven by rising wellness consciousness, cultural demand, corporate gifting, and growing export appetite for Indian natural products.

Historical Financial Performance

Revenue, EBITDA & Margins

Financial Year	Revenue (₹)	EBITDA (₹)	EBITDA Margin %	Gross Profit %	PAT Margin %
FY 2023	68.89 Lakh	-10.19 Lakh	-15%	20%	-15%
FY 2024	60.29 Lakh	-4.84 Lakh	-8%	47%	-8%
FY 2025	57.01 Lakh	+1.83 Lakh	+3%	52%	+3%

Margin Improvement Story

20% → 52%	-15% → +3%	■ 1.83 L	■ 5.68 Cr
Gross Profit Margin (160% improvement)	PAT Margin Turnaround (Profitable in FY25)	Positive EBITDA FY 2025	NPV Valuation

Business Evolution Timeline

Period	Milestone
2019 – 2020	Launched signature aromatherapy brand
2020 – 2023	D2C & e-commerce growth phase
2023 – 2024	Offline B2B expansion; EBITDA impacted by expansion costs
2024 – Present	Scenting partner vertical scaled — business turned profitable (FY 2025 EBITDA: +₹1.83 Lakh)

Why Acquire Company ABC?

Operationally Profitable & Growing

Positive EBITDA in FY 2025 (■1.83 Lakh, 3% margin) following deliberate strategic restructuring.

Established Brand Equity

4+ years of premium brand recognition with quality, authenticity, and luxury positioning.

Luxury & Global Clientele

Active B2B relationships with Hilton, Marriott, and JLL; exports to 6 countries.

Auto-Pilot Operations

Business runs independently for 1.5–2 years. Zero operational dependency on founder.

Proprietary Competitive Moat

Unique formulations backed by 60+ years of family business expertise — difficult to replicate.

Significant Upside Potential

Reactivating paused D2C & e-commerce channels can deliver 2–3X revenue growth under active ownership.

High-Growth Market

Aromatherapy in India expanding at 11–19.5% CAGR with vast untapped opportunity.

NEXT STEP: STRATEGIC M&A INQUIRY

Advisory Firm	CA Dhiraj Ostwal & Co. (M&A Advisory)
Email	dhiraj.ostwal@gmail.com
Phone	+91 70200 45454
Website	www.cadhirajostwal.com
Office	2nd Floor, Shree Krishna, 7 Shirole Lane, off Fergusson College Road, Shivajinagar, Pune – 411004, Maharashtra, India

Private & Confidential: This document contains confidential information prepared solely for the purpose of evaluating a potential acquisition. It is not an offer for sale. Unauthorised reproduction or distribution is strictly prohibited.