

Statement of Standalone / Consolidated Unaudited Financial Results for the Quarter and Nine month ended December 31, 2025 (₹ in Lacs)

Sl.No.	PARTICULARS	CONSOLIDATED											
		STANDALONE						CONSOLIDATED					
		Quarter Ended		Year Ended		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
December 31, 2025	September 30, 2025	December 31, 2024	March 31, 2025	December 31, 2024	September 30, 2025	December 31, 2024	March 31, 2025	December 31, 2024	September 30, 2025	December 31, 2024	March 31, 2025		
	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from Operations	9,451.17	11,551.50	7,416.89	31,014.89	24,677.73	33,263.11	9,335.37	11,355.44	7,411.59	30,535.93	32,710.21	
	(a) Revenue from operations	247.24	279.98	212.58	751.81	508.13	673.94	147.25	180.13	137.62	452.30	385.22	
	(b) Other income	9,698.41	11,831.48	7,629.47	31,766.71	25,185.86	33,937.05	9,482.61	11,535.57	7,549.21	30,988.23	33,095.43	
2	Expenses	3,158.82	3,533.49	2,987.46	9,791.98	9,228.04	11,483.19	3,929.71	3,867.28	3,315.06	11,679.21	12,607.88	
	(a) Cost of materials consumed	1,089.44	2,834.01	936.94	7,024.79	4,684.92	6,252.34	(511.49)	344.68	(176.20)	602.19	224.56	
	(b) Purchases of stock-in-trade	632.81	584.09	(194.96)	1,024.37	(1,041.90)	(394.63)	167.04	1,358.48	1,425.93	1,425.93	(429.75)	
	(c) Changes in inventories	709.69	662.58	656.56	2,018.49	1,983.46	2,511.91	1,191.36	1,124.80	1,048.31	3,404.05	4,024.12	
	(d) Employee benefit expenses	82.70	80.68	144.75	255.43	439.11	567.51	122.63	120.85	186.84	388.68	708.73	
	(e) Finance costs	296.95	261.15	273.97	834.28	826.70	1,094.92	384.49	348.69	361.07	1,095.53	1,438.80	
	(f) Depreciation and amortisation expense	1,048.08	863.72	993.00	2,785.07	3,301.82	4,154.68	1,501.21	1,405.14	1,276.76	4,301.37	5,396.55	
	(g) Power and fuel	1,932.48	2,193.54	1,507.74	6,048.30	4,838.81	7,018.72	1,895.34	1,984.68	1,717.32	5,759.72	7,803.63	
	(h) Other expenses	8,950.99	11,013.25	7,305.46	29,782.72	24,260.97	32,646.55	8,680.29	10,554.60	7,334.52	28,656.68	31,774.52	
3	Profit before exceptional items and tax (1 - 2)	747.42	818.23	324.01	1,983.99	924.89	1,290.50	802.32	980.97	214.69	2,331.55	1,320.91	
4	Exceptional items (Note 3)	169.28	-	-	169.28	-	-	213.74	-	-	213.74	-	
5	Profit before tax (3 - 4)	578.14	818.23	324.01	1,814.71	924.89	1,290.50	588.58	980.97	214.69	2,117.81	1,320.91	
6	Tax expenses	216.41	191.20	101.17	570.21	306.52	408.52	216.41	191.20	101.17	570.21	408.52	
	Current tax charge	(11.35)	-	4.13	(11.35)	4.13	3.79	(11.35)	-	4.10	(11.35)	3.76	
	Earlier years' tax	(55.08)	17.14	(21.69)	(94.78)	(61.67)	(83.30)	(57.09)	40.85	(60.58)	(60.84)	(83.21)	
	Deferred tax charge / (credit)	149.98	208.35	83.61	464.08	248.98	329.01	147.97	232.06	44.69	498.03	328.32	
7	Net Profit for the period (5- 6)	428.16	609.88	240.40	1,350.63	675.91	961.49	440.61	748.91	170.00	1,619.8	992.59	
8	Other Comprehensive Income (net of tax)	(68.61)	9.09	(6.33)	(50.42)	(18.98)	36.38	(64.74)	9.39	(7.43)	(45.96)	35.18	
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-	1.44	3.28	0.07	4.25	0.55	
	Items that may be reclassified to profit and loss	-	-	-	-	-	-	-	-	-	-	-	
9	Total Comprehensive Income for the period (7 + 8)	359.55	618.97	234.07	1,300.21	656.93	997.87	377.31	761.58	162.64	1,578.07	1,028.33	
10	Paid-up Equity Share Capital (Face Value Re. 1/- per share)	1,196.52	1,196.52	1,196.52	1,196.52	1,196.52	1,196.52	1,196.52	1,196.52	1,196.52	1,196.52	1,196.52	
11	Other equity	-	-	-	267.38.66	-	-	-	-	-	-	-	
	Earning Per Share (EPS) (of Re. 1/- each) (Rs.)	0.36	0.51	0.20	1.13	0.56	0.80	0.37	0.63	0.14	1.35	0.83	
	Basic EPS (Rs.)	0.36	0.51	0.20	1.13	0.56	0.80	0.37	0.63	0.14	1.35	0.83	
	Diluted EPS (Rs.)	-	-	-	-	-	-	-	-	-	-	-	

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of Orient Ceratech Limited ("the Company") at their respective meetings held on 04th February, 2026, in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The Statutory Auditor have issued an unmodified review opinion on these results.
- These financial results of the Company have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) (as amended) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- Exceptional Item- Effective 21st November 2025, The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes (collectively referred to as the 'New Labour Codes'). These legislative changes have revised the definition of wages for the purpose of computation of employee benefits and expanded the scope and eligibility of certain employees related social security benefits. Based on a detailed assessment carried out by the Company on the basis of information currently available and consistent with the FAQs on key accounting implications arising from the New Labour Codes, issued by the Institute of Chartered Accountants of India, the Company has evaluated the incremental impact arising from the implementation of the New Labour Codes. Considering the materiality, regulatory-driven and non-recurring nature of this impact, the company have recognised an incremental impact of ₹ 169.28 lacs and of ₹ 213.74 lacs respectively (consisting of gratuity and compensated absences) as an exceptional item in the Standalone and consolidated financial results respectively. The Company continues to monitor the developments and clarifications from the Government pertaining to other aspects of the New Labour Codes and would provide appropriate accounting effect as needed on the basis of such developments.
- The Board of Directors granted in-principle approval for the sale of the thermal power station (part of power division) of the Company located at the Porbandar Plant. The Company has received the Valuation Report for the same. In accordance with Ind AS-105 Non-current Assets Held for Sale and Discontinued Operations, Company has reclassified the Thermal Power Station's plant & machinery from Property, plant & Equipment (PPE) to Asset Held for sale under Current Assets with a written-down value (WDV) of ₹ 356.93 lacs, which is lower than the fair market value.
- The complaints from investors / shareholders for the quarter ended on December 31, 2025: Received - 3 ; Disposed - 3 ; Closing Balance - Nil.

For Orient Ceratech Ltd.
 Manan Chohan
 Shah

Manan Shah
 Managing Director
 (DIN 06378095)

ORIENT CERATECH LIMITED

Segment Wise Revenue, Results, Segment Assets and Liabilities are given below:

PARTICULARS	STANDALONE										CONSOLIDATED							
	Quarter Ended			Nine Months Ended			Year Ended			Quarter Ended			Nine Months Ended			Year		
	December	September	December	December	September	December	December	September	December	December	September	December	December	September	December	March 31,	Year	
	31, 2025	30, 2025	31, 2024	31, 2025	30, 2025	31, 2024	31, 2025	30, 2025	31, 2024	31, 2025	30, 2025	31, 2024	31, 2025	30, 2025	31, 2024	31, 2025	March 31,	2025
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited	
1. Segment revenue																		
A. Alumina Refractories & Monolithics products & bauxite ores	9,343.03	11,345.55	7,351.73	30,481.02	24,184.83	32,686.29	9,227.22	11,149.49	7,346.43	30,002.06	23,760.68	32,133.39						
B. Power division	108.14	205.95	65.16	533.87	1,469.69	1,553.61	108.14	205.95	65.16	533.87	1,469.69	1,553.61						
Total	9,451.17	11,551.50	7,416.89	31,014.89	25,654.52	34,239.90	9,335.37	11,355.44	7,411.59	30,535.93	25,230.37	33,687.00						
Less: Inter segment revenue	-	-	-	-	976.79	976.79	-	-	-	-	976.79	976.79						
Net sales / income from operations	9,451.17	11,551.50	7,416.89	31,014.89	24,677.73	33,263.11	9,335.37	11,355.44	7,411.59	30,535.93	24,253.58	32,710.21						
2. Segment results																		
A. Alumina Refractories & Monolithics products & bauxite ores	1,134.75	1,125.65	848.49	2,967.33	2,172.40	3,032.87	1,229.59	1,328.57	781.26	3,448.14	2,181.93	3,204.48						
B. Power division	(32.51)	51.00	(112.38)	83.62	79.62	9.54	(32.51)	51.00	(112.38)	83.62	79.62	9.54						
Total	1,102.24	1,176.65	736.12	3,050.95	2,252.03	3,042.41	1,197.07	1,379.57	668.89	3,531.76	2,261.56	3,214.03						
Less : Interest	82.70	80.68	144.75	255.43	439.11	567.51	122.63	120.85	186.84	388.68	510.38	708.73						
Less : Unallocable expenditure net off unallocable income	272.12	277.74	267.36	811.53	888.02	1,184.39	272.11	277.75	267.36	811.53	888.02	1,184.39						
Profit before exceptional items and tax	747.42	818.23	324.01	1,983.99	924.89	1,290.50	802.33	980.97	214.69	2,331.55	863.16	1,320.91						
Add: Exceptional items	169.28	-	-	169.28	-	-	213.74	213.74	-	213.74	213.74	-						
Profit before tax	578.14	818.23	324.01	1,814.71	924.89	1,290.50	588.58	980.97	214.69	2,117.81	863.16	1,320.91						
3. Segment Assets & Liabilities																		
Segment Assets																		
A. Alumina Refractories & Monolithics products & bauxite ores	27,492.41	28,576.77	30,195.14	27,492.41	30,195.14	28,040.43	30,426.37	31,082.44	33,212.70	30,426.37	33,212.70	32,173.10						
B. Power division	3,521.45	3,670.02	3,925.61	3,521.45	3,925.61	3,797.69	3,521.45	3,670.02	3,925.61	3,521.45	3,925.61	3,797.69						
C. Unallocated	6,065.05	6,479.83	5,760.91	6,065.05	5,760.91	5,812.24	6,065.05	6,479.83	5,760.91	6,065.05	5,760.91	5,812.24						
Total	37,078.91	38,726.62	39,881.67	37,078.91	39,881.67	37,650.36	40,012.87	41,232.28	42,899.22	40,012.87	42,899.22	41,783.03						
Segment Liabilities																		
A. Alumina Refractories & Monolithics products & bauxite ores	3,304.08	3,892.59	4,902.91	3,304.08	4,902.91	3,194.97	5,598.41	5,776.37	7,623.06	5,598.41	7,623.06	6,965.86						
B. Power division	451.44	479.98	483.63	451.44	483.63	440.50	451.44	479.98	483.63	451.44	483.63	440.50						
C. Unallocated	4,387.09	5,777.31	6,900.86	4,387.09	6,900.86	6,079.71	4,387.09	5,777.31	6,900.86	4,387.09	6,900.86	6,079.71						
Total	8,142.61	10,149.88	12,287.41	8,142.61	12,287.41	9,715.18	10,436.94	12,033.66	15,007.56	10,436.94	15,007.56	13,486.08						

For Orient Ceratech Ltd.

Manan
Chetan Shah

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Manan Chetan Shah
Date: 2026.02.04
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Manan Shah
Managing Director
(DIN 06378095)

Place: Mumbai
Date: 04th February 2026