

ORIENT CERATECH LIMITED													
Regd. Office: Lawrence & Mayo, 3rd Floor, 276, D. N Road, Fort, Mumbai - 400001 (India)													
Phone No. 022-66221700													
CIN No. L24299MH1971PLC366531 Website: www.orientceratech.com													
Statement of Standalone / Consolidated Unaudited Financial Results for the Quarter and half year ended September 30, 2024													
(₹ in Lacs)													
		STANDALONE						CONSOLIDATED					
Sl.No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations												
	(a) Revenue from operations	7,252.74	9,978.31	8,299.06	17,231.05	15,210.90	31,698.41	7,003.16	9,809.03	8,289.21	16,812.19	15,570.60	31,336.60
	(b) Other income	189.34	136.00	80.48	325.34	258.43	550.04	113.01	72.35	4.64	185.36	108.17	302.57
	Total Income from Operations	7,442.07	10,114.32	8,379.54	17,556.39	15,469.33	32,248.45	7,116.17	9,881.37	8,293.85	16,997.55	15,678.77	31,639.17
2	Expenses												
	(a) Cost of materials consumed	2,700.75	4,149.50	2,548.75	6,850.25	5,026.91	11,454.13	2,947.26	4,727.07	3,358.13	7,674.33	6,065.36	13,159.79
	(b) Purchases of stock-in-trade	1,328.88	2,419.10	2,304.63	3,747.98	4,287.25	7,944.99	216.19	536.32	567.53	752.52	1,903.78	2,373.84
	(c) Changes in inventories	(98.39)	(748.55)	19.12	(846.94)	(33.25)	(1,068.55)	(619.08)	(708.30)	(507.33)	(1,327.38)	(803.24)	(2,279.62)
	(d) Employee benefit expenses	644.16	682.73	543.67	1,326.89	978.18	2,073.07	1,012.93	1,047.11	903.57	2,060.04	1,646.60	3,490.87
	(e) Finance costs	144.14	150.22	82.12	294.36	156.93	333.35	168.77	154.78	79.60	323.54	151.91	323.00
	(f) Depreciation and amortisation expense	277.47	275.26	258.12	552.73	486.17	1,026.62	363.89	359.77	339.14	723.65	645.30	1,352.82
	(g) Power and fuel	647.86	1,051.29	782.93	1,699.15	1,297.12	3,421.87	1,019.38	1,398.75	1,322.20	2,418.13	2,151.50	5,035.16
	(h) Other expenses	1,551.16	1,779.90	1,252.98	3,331.07	2,306.58	5,269.42	1,747.56	1,976.68	1,535.75	3,724.24	2,814.32	6,156.06
	Total Expenses	7,196.05	9,759.45	7,792.33	16,955.50	14,505.91	30,454.91	6,856.89	9,492.19	7,598.58	16,349.08	14,575.52	29,611.92
3	Profit before exceptional items and tax (1 - 2)	246.02	354.87	587.21	600.89	963.42	1,793.54	259.28	389.18	695.27	648.47	1,103.25	2,027.25
4	Exceptional items	-	-	-	-	191.68	427.21	-	-	-	-	170.46	405.99
5	Profit before tax (3 + 4)	246.02	354.87	587.21	600.89	1,155.10	2,220.75	259.28	389.18	695.27	648.47	1,273.71	2,433.24
6	Tax expenses												
	Current tax charge	101.13	104.22	168.16	205.35	333.89	582.18	101.13	104.22	168.16	205.35	333.89	582.18
	Earlier years' tax	-	-	-	-	2.43	(12.47)	-	-	-	-	2.43	(13.28)
	Deferred tax charge / (credit)	(30.21)	(9.77)	(29.07)	(39.98)	(47.45)	(59.53)	(26.75)	(5.87)	2.49	(32.63)	(9.79)	(37.43)
	Total Tax Expenses	70.92	94.45	139.09	165.37	288.87	510.18	74.38	98.35	170.65	172.73	326.53	531.48
7	Net Profit for the period (5- 6)	175.10	260.42	448.12	435.52	866.23	1,710.57	184.90	290.83	524.62	475.74	947.18	1,901.76
8	Other Comprehensive Income (net of tax)												
	Items that will not be reclassified to profit or loss	(6.33)	(6.33)	9.33	(12.65)	17.72	(60.74)	(7.43)	(7.43)	10.39	(14.85)	19.84	(65.14)
	Items that may be reclassified to profit and loss	-	-	-	-	-	-	0.02	(0.07)	0.09	(0.06)	(0.12)	(0.12)
9	Total Comprehensive Income for the period (7 + 8)	168.77	254.09	457.45	422.87	883.95	1,649.83	177.49	283.33	535.10	460.83	966.90	1,836.50
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	1,196.52
11	Other equity						26,039.89						26,371.21
	Earning Per Share (EPS) (of Re. 1/- each) (Rs.)												
	Basic EPS (Rs.)	0.15	0.22	0.37	0.36	0.72	1.43	0.15	0.24	0.44	0.40	0.79	1.59
	Diluted EPS (Rs.)	0.15	0.22	0.37	0.36	0.72	1.43	0.15	0.24	0.44	0.40	0.79	1.59
	(See accompanying notes to the Financial Results)												
* Figures being nullified on conversion to Rs. In lacs													
Notes:													
1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 12th November, 2024, 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.													
2 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.													
3 The complaints from investors / shareholders for the quarter ended on September 30, 2024: Received - NIL ; Disposed - NIL ; Closing Balance - Nil.													
For Orient Ceratech Ltd.													
MANAN CHETAN SHAH Digitally signed by MANAN CHETAN SHAH Date: 2024.11.12 17:56:18 +05'30'													
Manan Shah													
Managing Director													
(DIN 06378095)													
Place: Mumbai													
Date: 12th November, 2024													

ORIENT CERATECH LIMITED												
Segment Wise Revenue, Results, Segment Assets and Liabilities are given below:												
(₹ in Lacs)												
PARTICULARS	STANDALONE						CONSOLIDATED					
	Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment revenue												
A. Alumina Refractories & Monolithics products & bauxite ores	7,019.04	9,784.28	8,008.39	16,803.31	14,697.97	30,964.17	6,769.46	9,614.99	7,998.54	16,384.45	15,057.67	30,602.36
B. Power division	233.70	1,170.83	290.67	1,404.53	512.93	944.81	233.70	1,170.83	290.67	1,404.53	512.93	944.81
Total	7,252.74	10,955.10	8,299.06	18,207.84	15,210.90	31,908.98	7,003.16	10,785.82	8,289.21	17,788.98	15,570.60	31,547.17
Less: Inter segment revenue	-	976.79	-	976.79	-	210.57	-	976.79	-	976.79	-	210.57
Net sales / income from operations	7,252.74	9,978.31	8,299.06	17,231.05	15,210.90	31,698.41	7,003.16	9,809.03	8,289.21	16,812.19	15,570.60	31,336.60
2. Segment results												
A. Alumina Refractories & Monolithics products & bauxite ores	676.17	647.74	847.34	1,323.91	1,502.86	3,435.72	714.04	686.62	952.86	1,400.67	1,637.66	3,659.09
B. Power division	47.33	144.67	133.29	192.00	206.75	(268.19)	47.33	144.67	133.29	192.00	206.75	(268.19)
Total	723.50	792.41	980.62	1,515.91	1,709.61	3,167.53	761.38	831.28	1,086.15	1,592.67	1,844.41	3,390.89
Less : Interest	144.14	150.22	82.12	294.36	156.93	333.35	168.77	154.78	79.60	323.54	151.91	323.00
Less : Unallocable expenditure net off unallocable income	333.34	287.32	311.28	620.66	589.25	1,040.63	333.34	287.32	311.28	620.66	589.25	1,040.63
Profit before exceptional items and tax	246.02	354.87	587.21	600.89	963.42	1,793.54	259.28	389.18	695.27	648.47	1,103.25	2,027.25
Add: Exceptional items	-	-	-	-	(191.68)	427.21	-	-	-	-	(170.46)	405.99
Profit before tax	246.02	354.87	587.21	600.89	1,155.10	2,220.75	259.28	389.18	695.27	648.47	1,273.71	2,433.24
3. Segment Assets & Liabilities												
Segment Assets												
A. Alumina Refractories & Monolithics products & bauxite ores	27,441.35	29,998.00	27,579.43	27,441.35	27,579.43	29,222.06	29,783.16	32,456.71	28,889.60	29,783.16	28,889.60	30,151.19
B. Power division	4,224.55	4,331.80	4,086.44	4,224.55	4,086.44	4,545.06	4,224.55	4,331.80	4,086.44	4,224.55	4,086.44	4,545.06
C. Unallocated	5,632.44	5,788.96	6,259.79	5,632.44	6,259.79	5,858.56	5,726.19	5,881.60	6,415.69	5,726.19	6,415.69	5,941.73
Total	37,298.33	40,118.76	37,925.67	37,298.33	37,925.66	39,625.68	39,733.89	42,670.11	39,391.73	39,733.89	39,391.73	40,637.98
Segment Liabilities												
A. Alumina Refractories & Monolithics products & bauxite ores	3,583.52	5,356.70	6,464.66	3,583.52	6,464.66	4,427.51	5,551.13	7,451.83	7,606.12	5,551.13	7,606.12	5,016.42
B. Power division	499.03	1,064.80	559.71	499.03	559.71	806.56	499.03	1,064.80	559.71	499.03	559.71	806.56
C. Unallocated	5,855.60	6,206.75	4,430.76	5,855.60	4,430.77	7,155.20	5,954.27	6,302.34	4,527.73	5,954.27	4,527.73	7,247.27
Total	9,938.14	12,628.25	11,455.13	9,938.14	11,455.13	12,389.27	12,004.43	14,818.97	12,693.56	12,004.43	12,693.56	13,070.25
For Orient Ceratech Ltd.												
MANAN CHETAN SHAH Digitally signed by MANAN CHETAN SHAH Date: 2024.11.12 17:56:50 +05'30'												
Manan Shah Managing Director (DIN 06378095)												
Place: Mumbai Date: 12th November. 2024												

ORIENT CERATECH LIMITED					
STATEMENT OF ASSETS & LIABILITIES					
(₹ in Lacs)					
	PARTICULARS	STANDALONE		CONSOLIDATED	
		As at September 30, 2024	As at March 31, 2024	As at September 30, 2024	As at March 31, 2024
		Unaudited	Audited	Unaudited	Audited
ASSETS					
I. Non-current assets					
	(a) Property, plant and equipment	10,589.01	11,057.13	15,344.45	15,955.90
	(b) Capital work-in-progress	1,089.04	326.43	1,331.64	470.78
	(c) Right-of-use assets	71.12	72.54	71.12	72.54
	(d) Intangible assets	8.86	8.98	8.86	8.98
	(e) Financial assets				
	(i) Investments	509.03	509.03	-	-
	(ii) Loans	4,045.62	4,045.38	-	-
	(iii) Other financial assets	437.53	350.43	567.41	480.32
	(f) Other non-current assets	432.44	519.25	433.40	523.64
	Total non-current assets	17,182.65	16,889.17	17,756.89	17,512.16
II. Current assets					
	(a) Inventories	9,789.03	7,789.45	12,917.84	10,511.16
	(b) Financial assets				
	(i) Trade receivables	6,126.47	7,894.43	6,126.47	7,894.43
	(ii) Cash and cash equivalents	114.41	339.69	174.38	397.67
	(iii) Other bank balances	148.11	164.16	148.11	164.16
	(iv) Others financial assets	31.10	29.19	46.51	38.84
	(c) Current tax assets (net)	469.77	459.95	519.94	495.74
	(d) Other current assets	3,436.79	6,059.64	2,043.75	3,623.82
	Total current assets	20,115.68	22,736.51	21,977.00	23,125.82
	Total Assets	37,298.33	39,625.68	39,733.89	40,637.98
EQUITY AND LIABILITIES					
Equity					
	Equity share capital	1,196.52	1,196.52	1,196.52	1,196.52
	Other equity	26,163.67	26,039.89	26,532.94	26,371.21
	Total equity	27,360.19	27,236.41	27,729.46	27,567.73
LIABILITIES					
I. Non-current liabilities					
	(a) Financial liabilities				
	(i) Borrowings	1,296.98	1,480.75	2,396.99	1,480.77
	(b) Provisions	126.14	126.14	153.77	153.77
	(c) Deferred tax liabilities (net)	1,060.52	1,104.76	1,146.36	1,183.98
	Total non-current liabilities	2,483.64	2,711.65	3,697.11	2,818.52
II. Current liabilities					
	(a) Financial liabilities				
	(i) Borrowings	3,041.27	4,281.52	3,041.27	4,281.52
	(ii) Trade payables				
	- Total outstanding dues of micro and small enterprises	105.06	66.68	117.15	78.08
	- Total outstanding dues of creditors other than micro and small enterprises	3,201.26	4,293.03	3,971.19	4,779.37
	(iii) Other financial liabilities	503.01	85.04	531.66	89.90
	(b) Provisions	61.18	83.22	89.34	113.00
	(c) Other current liabilities	473.21	655.00	487.20	696.73
	(d) Current tax liabilities (net)	69.51	213.13	69.51	213.13
	Total current liabilities	7,454.50	9,677.62	8,307.32	10,251.73
	Total equity and liabilities	37,298.33	39,625.68	39,733.89	40,637.98
Note:					
1 Previous period figures have been re-grouped /re-classified whenever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective 1st April, 2021.					
<div> <div>For Orient Ceratech Ltd.</div> <div> MANAN CHETAN SHAH </div> <div> Digitally signed by MANAN CHETAN SHAH Date: 2024.11.12 17:57:11 +05'30' </div> </div> <div> Manan Shah Managing Director (DIN 06378095) </div>					
Place: Mumbai Date: 12th November, 2024					

ORIENT CERATECH LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

PARTICULARS	STANDALONE		CONSOLIDATED	
	Half year ended September 30, 2024	Half year ended September 30, 2023	Half year ended September 30, 2024	Half year ended September 30, 2023
A Cash Flow from Operating Activities:				
Net profit for the year	435.52	866.24	475.74	947.18
Adjustments for:				
Depreciation and amortisation	552.73	486.17	723.65	645.30
Income tax expenses	165.37	288.87	172.73	326.53
Loss/(gain) on disposal of property, plant & equipment	(3.97)	0.36	(3.97)	(8.42)
Liabilities/provisions no longer required, written back	(14.84)	-	(14.84)	-
Exchange rate adjustments on foreign currency translation (net)	-	-	(0.02)	(0.50)
Interest income	(160.27)	(164.65)	3.44	(9.38)
Finance Cost	294.36	156.93	323.54	151.91
Operating Profit before Working Capital Changes	1,268.89	1,633.91	1,680.28	2,052.60
Working Capital Changes:				
Decrease in trade and other receivables	1,655.76	(1,611.35)	1,650.00	(1,220.88)
(Increase) / decrease in other assets	2,709.66	(1,232.60)	1,992.78	400.84
(Increase) / decrease in inventories	(1,999.58)	(296.11)	(2,406.68)	(1,764.85)
Increase / (decrease) in provisions	(38.95)	29.55	(43.51)	(2.71)
Increase / (decrease) in trade and other payables	(1,106.12)	3,758.98	(1,148.29)	2,672.12
Cash generated from Operations	2,489.67	2,282.38	1,724.58	2,137.12
Direct taxes paid (net)	(358.79)	(272.15)	(373.17)	(293.17)
Net Cash generated from Operating Activities	2,130.88	2,010.23	1,351.41	1,843.95
B Cash Flow from Investing Activities				
Payments for property, plant and equipment and CWIP	(848.58)	(2,183.21)	(974.42)	(2,350.12)
Purchase of investments	-	(500.00)	-	-
Proceeds from disposal of property, plant and equipment and CWIP	6.86	7.63	6.86	16.41
Interest received	160.27	164.65	(3.44)	165.83
Proceeds from redemption of Term deposits and margin money with bank	39.18	(158.41)	39.18	(158.41)
Loans given	(0.24)	(45.24)	-	-
Net cash flow (used in) Investing Activities	(642.51)	(2,714.58)	(931.83)	(2,326.29)
C Cash Flow from Financing Activities				
Proceeds from borrowings	5.81	(79.30)	1,105.57	(79.32)
Repayments of borrowings	(170.94)	-	(170.94)	-
Changes in working capital loans (net)	(1,258.88)	1,270.04	(1,258.88)	1,270.04
Dividend paid	(0.06)	(299.10)	(0.06)	(299.10)
Interest paid	(289.59)	(160.57)	(318.77)	(312.00)
Net Cash flow (used in) / from Financing Activities	(1,713.65)	731.07	(643.08)	579.62
Net Increase / (decrease) in cash & cash equivalents	(225.28)	26.73	(223.49)	97.29
Cash & Cash equivalent at the beginning of the period	339.69	540.40	397.87	567.29
Cash & Cash equivalent at the end of the period	114.41	567.13	174.38	664.58
Component of Cash and Cash Equivalents				
Particulars	30th September 2024	30th September 2023	30th September 2024	30th September 2023
Cash and cash equivalents comprise of:				
Balances with Banks	79.68	486.50	137.81	582.51
Cash on Hand	6.05	2.50	7.89	3.95
Other term deposits	28.68	78.12	28.68	78.12
Cash and cash equivalents at the end of the year	114.41	567.13	174.38	664.58

Notes:

- The Cash flow statement has been prepared under the indirect method as set out in Ind AS 7 on Cash flow statement notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Indian Accounting Standard) Rules, 2015 (as amended).
- Ind AS 7 requires to provide disclosure of changes in liabilities arising from financing activities, includes both changes arising from cash flows and non-cash changes. During the current year as well as previous year, there has been no other changes in liabilities arising from financing activities apart from changes arising from cash flow statement as mentioned.

Orient Ceratech Limited

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CHETAN
SHAH

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MANAN CHETAN SHAH
Date: 2024.11.12 17:57:32
+05'30'

Manan Shah
Managing Director
(DIN 06378095)

Place: Mumbai
Date: 12th November, 2024