

ORIENT CERATECH LIMITED (Formerly known as Orient Abrasives Limited) Regd. Office: Lawrence & Mayo, 3rd Floor, 276, D. N Road, Fort, Mumbai - 400001 (India) Phone No. 022-66221700 CIN No. L24299MH1971PLC366531 Website: www.orientabrasives.com													
Part 1	Statement of Standalone / Consolidated Unaudited Financial Results for the Quarter and nine month ended December 31, 2023												(₹ in Lacs)
		STANDALONE						CONSOLIDATED					
Sl.No.	PARTICULARS	Quarter Ended		Nine Months Ended		Year Ended	Quarter Ended		Nine Months Ended		Year Ended		
		December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023	December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations												
	(a) Revenue from operations	8,045.02	8,299.06	5,116.03	23,255.92	20,269.68	28,384.93	7,505.01	8,289.21	5,505.30	23,075.60	21,502.86	30,220.75
	(b) Other income	122.28	80.48	285.68	380.71	791.90	946.71	65.87	4.64	251.21	174.05	673.67	787.70
	Total Income from Operations	8,167.30	8,379.54	5,401.71	23,636.63	21,061.58	29,331.64	7,570.88	8,293.85	5,756.51	23,249.65	22,176.53	31,008.45
2	Expenses												
	(a) Cost of materials consumed	3,198.23	2,548.75	1,411.68	8,225.15	6,856.48	9,692.17	3,466.78	3,358.13	1,548.29	9,532.14	6,995.62	9,866.69
	(b) Purchases of stock-in-trade	2,109.03	2,304.63	1,865.03	6,396.27	5,826.43	8,502.15	255.64	567.53	1,710.99	2,159.42	5,029.18	6,822.79
	(c) Changes in inventories	(792.81)	19.12	41.09	(826.05)	541.23	515.83	(966.14)	(507.33)	(493.57)	(1,769.39)	6.57	402.46
	(d) Employee benefit expenses	570.16	543.67	356.91	1,548.34	1,420.67	1,686.67	957.39	903.57	621.61	2,603.98	2,169.28	2,724.05
	(e) Finance costs	55.21	82.12	79.26	212.14	242.86	351.49	52.72	79.60	79.32	204.63	246.23	352.01
	(f) Depreciation and amortisation expense	298.52	258.12	234.34	784.70	724.46	951.91	381.99	339.14	293.67	1,027.29	896.85	1,192.39
	(g) Power and fuel	994.59	782.93	366.91	2,291.71	1,399.08	2,065.24	1,386.16	1,322.20	565.47	3,537.66	1,871.06	2,809.66
	(h) Other expenses	1,366.60	1,252.98	788.68	3,673.18	3,043.62	3,976.72	1,592.12	1,535.75	1,106.87	4,406.44	3,810.89	5,027.77
	Total Expenses	7,799.54	7,792.33	5,143.90	22,305.45	20,054.83	27,742.18	7,126.66	7,598.58	5,432.65	21,702.19	21,025.69	29,197.82
3	Profit before exceptional items and tax (1 - 2)	367.76	587.21	257.81	1,331.18	1,006.75	1,589.46	444.22	695.27	323.86	1,547.46	1,150.84	1,810.63
4	Exceptional items (refer note 3 below)	235.54	-	-	427.21	-	-	235.54	-	-	405.99	-	-
5	Profit before tax (3 + 4)	603.30	587.21	257.81	1,758.39	1,006.75	1,589.46	679.76	695.27	323.86	1,953.45	1,150.84	1,810.63
6	Tax expenses												
	Current tax charge	194.56	168.16	68.63	528.45	321.95	347.79	194.56	168.16	68.63	528.45	321.95	347.79
	Earlier years' tax	(14.90)	-	-	(12.47)	2.38	(103.94)	(15.70)	-	-	(13.28)	2.38	(103.94)
	Deferred tax charge / (credit)	(48.86)	(29.07)	(14.80)	(96.31)	(47.95)	82.96	(24.38)	2.49	5.50	(34.17)	(6.32)	145.43
	Total Tax Expenses	130.80	139.09	53.83	419.67	276.38	326.81	154.48	170.65	74.13	481.00	318.01	389.28
7	Net Profit for the period (5- 6)	472.50	448.12	203.98	1,338.72	730.37	1,262.65	525.28	524.62	249.73	1,472.45	832.83	1,421.35
8	Other Comprehensive Income (net of tax)												
	Items that will not be reclassified to profit or loss	8.86	9.33	6.80	26.58	20.40	33.57	9.92	10.39	6.80	29.75	20.81	37.80
	Items that may be reclassified to profit and loss	-	-	-	-	-	-	0.00	0.09	-	(0.12)	-	(0.68)
9	Total Comprehensive Income for the period (7 + 8)	481.36	457.45	210.78	1,365.30	750.77	1,296.22	535.20	535.10	256.53	1,502.09	853.64	1,458.47
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						24,689.17						24,833.81
	Earning Per Share (EPS) (of Re. 1/- each) (Rs.)												
	Basic EPS (Rs.)	0.39	0.37	0.17	1.12	0.61	1.06	0.44	0.44	0.21	1.23	0.70	1.19
	Diluted EPS (Rs.)	0.39	0.37	0.17	1.12	0.61	1.06	0.44	0.44	0.21	1.23	0.70	1.19
	(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 Orient Ceratech Limited ("the Company") formerly known as Orient Abrasives Limited at their respective meetings held on February 13, 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 Exceptional items represents loss of Rs. 52 lacs at standalone level and Rs. 73.22 lacs at consolidated level on account of damage (net of insurance claims) to the properties of the Company situated at various locations in Gujarat due to cyclone in those areas and gain of Rs. 479.22 lacs on sale of two non core residential property of the Company during nine month ended under review.													
4 The complaints from investors / shareholders for the quarter ended on December 31, 2023: Received - Nil ; Disposed - Nil ; Closing Balance - Nil.													
For Orient Ceratech Ltd.													
MANAN CHETAN SHAH Manan Shah Managing Director (DIN 06378095)													
Digitally signed by MANAN CHETAN SHAH Date: 2024.02.13 18:04:29 +05'30'													
Place: Mumbai Date: 13 Feb. 2024													

ORIENT CERATECH LIMITED												
(Formerly known as Orient Abrasives Limited)												
Segment Wise Revenue, Results, Segment Assets and Liabilities are given below:												
(₹ in Lacs)												
PARTICULARS	STANDALONE						CONSOLIDATED					
	Quarter Ended			Nine Month Ended		Year Ended	Quarter Ended			Nine Month Ended		Year Ended
	December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023	December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment revenue												
A. Alumina Refractories & Monolithics products & bauxite ores	7,940.38	8,008.39	5,017.17	22,638.35	19,664.36	27,694.17	7,400.37	7,998.54	5,406.45	22,458.03	20,897.55	29,529.99
B. Power division	104.64	290.67	98.85	617.57	605.31	690.76	104.64	290.67	98.85	617.57	605.31	690.76
Total	8,045.02	8,299.06	5,116.03	23,255.92	20,269.68	28,384.93	7,505.01	8,289.21	5,505.30	23,075.60	21,502.86	30,220.75
Less: Inter segment revenue	-	-	-	-	-	-	-	-	-	-	-	-
Net sales / income from operations	8,045.02	8,299.06	5,116.03	23,255.92	20,269.68	28,384.93	7,505.01	8,289.21	5,505.30	23,075.60	21,502.86	30,220.75
2. Segment results												
A. Alumina Refractories & Monolithics products & bauxite ores	788.05	847.34	680.12	2,290.91	1,700.31	2,825.65	862.03	952.86	746.23	2,499.68	1,847.78	3,047.34
B. Power division	(133.09)	133.29	(38.64)	73.66	191.24	94.16	(133.09)	133.29	(38.64)	73.66	191.24	94.16
Total	654.96	980.62	641.49	2,364.56	1,891.55	2,919.81	728.93	1,086.15	707.60	2,573.33	2,039.02	3,141.49
Less : Interest	55.21	82.12	79.26	212.14	242.86	351.49	52.72	79.60	79.32	204.63	246.24	352.01
Less : Unallocable expenditure net off unallocable income	231.99	311.28	304.41	821.24	641.94	978.85	231.99	311.28	304.41	821.24	641.94	978.85
Profit before exceptional items and tax	367.76	587.21	257.81	1,331.18	1,006.75	1,589.46	444.22	695.27	323.86	1,547.46	1,150.84	1,810.63
Less: Exceptional items	(235.54)	-	-	(427.21)	-	-	(235.54)	-	-	(405.99)	-	-
Profit before tax	603.30	587.21	257.81	1,758.39	1,006.75	1,589.46	679.76	695.27	323.86	1,953.45	1,150.84	1,810.63
3. Segment Assets & Liabilities												
Segment Assets												
A. Alumina Refractories & Monolithics products & bauxite ores	28,684.99	27,579.43	26,241.73	28,684.99	26,241.73	22,634.27	29,460.73	28,889.60	26,796.96	29,460.73	26,796.96	23,098.51
B. Power division	4,064.11	4,086.44	4,631.90	4,064.11	4,631.90	4,205.87	4,064.11	4,086.44	4,631.90	4,064.11	4,631.90	4,205.87
C. Unallocated	5,681.74	6,259.79	3,372.19	5,681.74	3,372.19	5,248.35	5,761.97	6,415.69	3,501.89	5,761.97	3,501.89	5,373.25
Total	38,430.84	37,925.67	34,245.83	38,430.84	34,245.83	32,088.49	39,286.81	39,391.73	34,930.75	39,286.81	34,930.75	32,677.62
Segment Liabilities												
A. Alumina Refractories & Monolithics products & bauxite ores	7,572.46	6,464.66	2,501.91	7,572.46	2,501.91	2,746.98	8,013.41	7,606.12	3,055.41	8,013.41	3,055.41	3,123.30
B. Power division	575.49	559.71	573.07	575.49	573.07	561.34	575.49	559.71	573.07	575.49	573.07	561.34
C. Unallocated	3,331.00	4,430.76	5,830.62	3,331.00	5,830.62	2,894.48	3,464.58	4,527.73	5,876.76	3,464.58	5,876.76	2,962.65
Total	11,478.95	11,455.13	8,905.60	11,478.95	8,905.60	6,202.80	12,053.48	12,693.56	9,505.24	12,053.48	9,505.24	6,647.29
For Orient Ceratech												