

<p style="text-align: center;">ORIENT CERATECH LIMITED</p> <p style="text-align: center;">Segment Wise Revenue, Results, Segment Assets and Liabilities are given below:</p> <p style="text-align: right;">(₹ in Lacs)</p>										
PARTICULARS	STANDALONE					CONSOLIDATED				
	Quarter Ended			Year Ended		Quarter Ended			Year Ended	
	March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024	March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
1. Segment revenue										
A. Alumina Refractories & Monolithics products & bauxite ores	8,501.45	7,351.73	8,325.82	32,686.29	30,964.17	8,372.71	7,346.43	8,144.33	32,133.39	30,602.36
B. Power division	83.92	65.16	327.24	1,553.61	944.81	83.92	65.16	327.24	1,553.61	944.81
Total	8,585.37	7,416.89	8,653.06	34,239.90	31,908.98	8,456.64	7,411.59	8,471.57	33,687.00	31,547.17
Less: Inter segment revenue	-	-	210.57	976.79	210.57	-	-	210.57	976.79	210.57
Net sales / income from operations	8,585.37	7,416.89	8,442.49	33,263.11	31,698.41	8,456.64	7,411.59	8,261.00	32,710.21	31,336.60
2. Segment results										
A. Alumina Refractories & Monolithics products & bauxite ores	860.46	848.49	1,144.81	3,032.87	3,435.72	1,022.57	781.26	1,159.42	3,204.48	3,659.10
B. Power division	(70.08)	(112.38)	(341.85)	9.54	(268.19)	(70.08)	(112.38)	(341.85)	9.54	(268.19)
Total	790.38	736.12	802.97	3,042.41	3,167.53	952.49	668.89	817.57	3,214.03	3,390.90
Less : Interest	128.40	144.75	121.21	567.51	333.35	198.35	186.84	118.37	708.73	323.00
Less : Unallocable expenditure net off unallocable income	296.39	267.36	219.40	1,184.39	1,040.63	296.39	267.36	219.40	1,184.39	1,040.63
Profit before exceptional items and tax	365.61	324.01	462.36	1,290.50	1,793.54	457.75	214.69	479.80	1,320.91	2,027.26
Add: Exceptional items	-	-	-	-	427.21	-	-	-	-	405.99
Profit before tax	365.61	324.01	462.36	1,290.50	2,220.75	457.75	214.69	479.80	1,320.91	2,433.25
3. Segment Assets & Liabilities										
Segment Assets										
A. Alumina Refractories & Monolithics products & bauxite ores	28,040.43	30,195.14	29,222.06	28,040.43	29,222.06	32,040.51	33,129.41	30,151.20	32,040.51	30,151.20
B. Power division	3,797.69	3,925.61	4,545.06	3,797.69	4,545.06	3,797.69	3,925.61	4,545.06	3,797.69	4,545.06
C. Unallocated	5,812.24	5,760.91	5,858.56	5,812.24	5,858.56	5,944.83	5,844.20	5,941.72	5,944.83	5,941.72
Total	37,650.36	39,881.67	39,625.68	37,650.36	39,625.68	41,783.03	42,899.22	40,637.98	41,783.03	40,637.98
Segment Liabilities										
A. Alumina Refractories & Monolithics products & bauxite ores	3,194.97	4,902.91	4,427.51	3,194.97	4,427.51	6,866.43	7,560.01	5,016.42	6,866.43	5,016.42
B. Power division	440.50	483.63	806.56	440.50	806.56	440.50	483.63	806.56	440.50	806.56
C. Unallocated	6,079.71	6,900.86	7,155.20	6,079.71	7,155.20	6,179.14	6,963.92	7,247.27	6,179.14	7,247.27
Total	9,715.18	12,287.41	12,389.27	9,715.18	12,389.27	13,486.07	15,007.56	13,070.25	13,486.07	13,070.25

For Orient Ceratech Ltd.

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Manan Shah
Managing Director
(DIN 06378095)

Place: Mumbai
Date: 28th May, 2025

ORIENT CERATECH LIMITED
STATEMENT OF ASSETS & LIABILITIES

(₹ in Lacs)

	PARTICULARS	STANDALONE		CONSOLIDATED	
		As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
		Audited	Audited	Audited	Audited
ASSETS					
I. Non-current assets					
	(a) Property, plant and equipment	10,203.38	11,057.13	14,913.65	15,955.90
	(b) Capital work-in-progress	2,483.20	326.43	2,587.74	470.78
	(c) Right-of-use assets	69.71	72.54	69.71	72.54
	(d) Intangible assets	8.86	8.98	8.86	8.98
	(e) Financial assets				
	(i) Investments	509.03	509.03	-	-
	(ii) Loans	4,050.95	4,045.38	5.19	-
	(iii) Other financial assets	397.04	350.43	526.92	480.32
	(f) Other non-current assets	28.49	519.25	29.53	523.64
	Total non-current assets	17,750.65	16,889.17	18,141.61	17,512.16
II. Current assets					
	(a) Inventories	9,237.68	7,789.45	11,611.93	10,511.16
	(b) Financial assets				
	(i) Trade receivables	7,706.24	7,894.43	7,706.24	7,894.43
	(ii) Cash and cash equivalents	368.97	339.69	524.22	397.67
	(iii) Other bank balances	95.55	164.16	95.55	164.16
	(iv) Loans	8.60	13.66	14.64	15.46
	(v) Others financial assets	73.59	29.19	290.16	38.84
	(c) Current tax assets (net)	465.64	459.95	494.36	495.74
	(d) Other current assets	1,943.45	6,045.98	2,904.31	3,608.35
	Total current assets	19,899.71	22,736.51	23,641.42	23,125.82
	Total Assets	37,650.36	39,625.68	41,783.03	40,637.98
EQUITY AND LIABILITIES					
Equity					
	Equity share capital	1,196.52	1,196.52	1,196.52	1,196.52
	Other equity	26,738.66	26,039.89	27,100.43	26,371.21
	Total equity	27,935.18	27,236.41	28,296.96	27,567.73
LIABILITIES					
I. Non-current liabilities					
	(a) Financial liabilities				
	(i) Borrowings	1,073.16	1,480.75	3,673.18	1,480.77
	(b) Provisions	126.57	126.14	167.89	153.77
	(c) Deferred tax liabilities (net)	1,033.70	1,104.76	1,111.86	1,183.98
	Total non-current liabilities	2,233.42	2,711.65	4,952.92	2,818.52
II. Current liabilities					
	(a) Financial liabilities				
	(i) Borrowings	3,478.42	4,281.52	3,478.42	4,281.52
	(ii) Trade payables				
	- Total outstanding dues of micro and small enterprises	190.176	66.681	202.430	78.08
	- Total outstanding dues of creditors other than micro and small enterprises	3,019.78	4,293.03	3,969.33	4,779.37
	(iii) Other financial liabilities	150.39	85.04	150.39	89.90
	(b) Provisions	25.70	83.22	58.26	113.00
	(c) Other current liabilities	542.76	655.00	599.78	696.73
	(d) Current tax liabilities (net)	74.53	213.13	74.53	213.13
	Total current liabilities	7,481.76	9,677.62	8,533.15	10,251.73
	Total equity and liabilities	37,650.36	39,625.68	41,783.03	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.

For Orient Ceratech Ltd.

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Manan Shah
Managing Director
(DIN 06378095)

Place: Mumbai
Date: 28th May, 2025

ORIENT CERATECH LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

(₹ in Lacs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
A Cash Flow from Operating Activities:				
Net profit for the year	961.48	1,710.57	992.58	1,901.76
Adjustments for:				
Depreciation and amortisation	1,094.92	1,026.62	1,438.80	1,352.83
Income tax expenses	329.01	510.18	328.32	531.49
Loss/(gain) on disposal of property, plant & equipment	(4.70)	(478.85)	(4.70)	(478.85)
Liabilities/provisions no longer required, written back	(29.62)	(73.36)	(29.62)	(73.36)
Exchange rate adjustments on foreign currency translation (net)	-	-	0.42	(0.05)
Interest income	(351.48)	(330.49)	(31.77)	(27.80)
Finance Cost	567.51	333.35	708.73	323.00
Operating Profit before Working Capital Changes	2,567.12	2,698.02	3,402.77	3,529.03
Working Capital Changes:				
Decrease / (Increase) in trade and other receivables	33.98	(1,110.29)	(172.94)	(685.49)
Decrease / (Increase) in other assets	4,593.29	(2,400.65)	1,520.73	61.70
(Increase) / decrease in inventories	(1,448.23)	(2,081.33)	(1,100.77)	(4,102.39)
(Increase) / decrease in provisions	(8.48)	25.15	6.85	8.92
Increase / (decrease) in trade and other payables	(1,153.35)	1,904.69	(1,001.66)	253.29
Cash generated from Operations	4,584.33	(964.41)	2,654.97	(934.94)
Direct taxes paid (net)	(556.59)	(542.34)	(549.50)	(515.23)
Net Cash generated from Operating Activities	4,027.73	(1,506.75)	2,105.47	(1,450.17)
B Cash Flow from Investing Activities				
Payments for property, plant and equipment and CWIP	(2,399.52)	(2,470.99)	(2,515.10)	(2,749.05)
Purchase of investments	-	(500.00)	-	-
Proceeds from disposal of property, plant and equipment and CWIP	9.22	488.39	9.22	488.39
Interest received	351.48	330.49	31.77	27.80
Proceeds from redemption of Term deposits and margin money with bank	123.10	(154.60)	123.10	(154.60)
Loans given	(0.50)	(45.38)	(4.37)	-
Net cash flow (used in) Investing Activities	(1,916.22)	(2,352.09)	(2,355.38)	(2,387.47)
C Cash Flow from Financing Activities				
Proceeds from borrowings	42.18	1,335.86	2,640.98	1,335.87
Repayments of borrowings	(414.12)	(170.94)	(414.12)	(170.94)
Changes in working capital loans (net)	(838.74)	3,130.82	(838.74)	3,130.82
Dividend paid	(307.82)	(307.65)	(307.82)	(307.65)
Interest paid	(563.75)	(329.96)	(704.99)	(319.61)
Net Cash flow (used in) / from Financing Activities	(2,082.24)	3,658.14	375.32	3,668.50
Net Increase / (decrease) in cash & cash equivalents	29.27	(200.71)	125.42	(169.14)
Cash & Cash equivalent at the beginning of the period	339.69	540.40	398.81	566.81
Cash & Cash equivalent at the end of the period	368.97	339.69	524.22	397.67
Component of Cash and Cash Equivalents				
Particulars	31st March 2025	31st March 2024	31st March 2025	31st March 2024
Cash and cash equivalents comprise of:				
Balances with Banks	288.68	285.68	441.92	342.05
Cash on Hand	4.24	7.62	6.25	9.23
Other term deposits	76.05	46.39	76.05	46.39
Cash and cash equivalents at the end of the year	368.97	339.69	524.22	397.67

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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Managing Director
(DIN 06378095)

Place: Mumbai
Date: 28th May, 2025