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

1	Part 1	t 1 Statement of Standalone / Consolidated Audited Financial Results for the Quarter and Year ended 31st March, 2025							(₹ in Lacs)			
SIND PARTICULARS March 31, December March 31, March 31				;	STANDALONE			CONSOLIDATED				
2025 31, 2024 2025 2024 2025 2024 2025 31, 2024 2025 2026 2026				Quarter Ende	d	Year I	Ended	(Quarter Ended	t	Year	Ended
Note 4 Unaufred Note 4 Unaufred Note 4 Unaufred Rote 4 Unaufred Unaufred Rote 4 Unaufred Unaufred Rote 4 Unaufred Unaufred Rote 4 Unaufred	SI.No.	PARTICULARS	,		1 ' 1	,				,	·	March 31, 2024
(a) Revenue from operations (b) Dire income (168.81 212.58 169.33 67.34 550.49 20.3 137.62 128.53 33.52.2 31. Total Income from Operations (b, 751.19) 7,629.47 8,611.82 33,937.05 32,248.45 8,548.67 7,549.21 8,389.53 33,095.43 31,63 Zexpenses (a) Cost of materials consumed (2,746.63 2,808.34 3,064.31 11.483.19 10.670.88 2,719.63 3,135.95 3,462.98 12,607.88 12,33 (b) Purchases of stock-in-trade (1,677.42 936.94 1,548.72 6,252.24 7,944.99 (351.75) (176.20) 214.41 224.55 2.33 (c) Changes in invertories (605.16 (194.96) (242.50) (436.73) (1,088.55) 1,292.26 (394.63) (510.23) (429.75) (22.23 (d) Employee benefit expenses 528.46 (656.56 524.73 2,211.91 2,073.07 915.76 1,048.31 686.88 4,024.12 3.44 (e) Finance costs 128.40 144.75 121.21 367.51 2,073.07 915.76 1,048.31 686.88 4,024.12 3.44 (f) Depreciation and amortisation expense 268.22 273.97 1,049.21 (205.62 2354.08 361.07 3,255.83 1,488.60 1.38 (g) Power and fuel 82.26 (9) 930.00 1,130.16 4,154.68 3,421.87 1,091.99 1,276.76 1,497.50 5,396.55 5.00 (h) Other expenses 1,888.44 1,688.68 1,760.90 7,179.72 6,052.67 1,870.60 1,696.43 1,914.28 7,303.53 6,30 (h) Expenses 1,888.44 1,888.68 1,760.90 7,179.72 6,052.67 1,870.60 1,696.43 1,914.28 7,303.53 6,30 (h) Expenses 1,688.44 1,688.68 1,760.90 7,734.52 1,790.76 1,497.50 5,396.55 5.00 (h) Other expenses 1,688.44 1,688.68 1,760.90 7,734.52 1,790.76 1,897.60 1,898.43 1,914.28 7,303.53 6,30 (h) Expenses 1,688.44 1,688.68 1,760.90 7,734.52 1,790.76 1,897.60 1,898.43 1,914.28 7,303.53 6,30 (h) Expenses 1,688.44 1,769.76 1,770.76 1,770.76 1,770.76 1,790.77 1,790				Unaudited		Audited	Audited		Unaudited		Audited	Audited
(b) Other income (16.8 ft) 212.58 (16.9.3) 673.94 (550.04 92.03 (137.62 128.53 385.22 3) (17.54) (17.5	1											
Total Income from Operations		` ′			. ,		. ,	-,	,	-,	. ,	31,336.60
2 Expenses (a) Cost of materials consumed (a) Cost of materials consumed (b) Purchases of stock-in-trade (c) Changes in inventories (d) Employee benefit expenses (e) Finance costs (f) Employee benefit expenses (g) Corporate (194.96) (g) Employee benefit expenses (e) Finance costs (f) Employee benefit expenses (g) Employee and fuel (g) Employee												302.57
(a) Cost of materials consumed (b) Purchases of Stockhi-Indade (c) Changes in inventories (d) Employee benefit expenses (e) Changes in inventories (e) Finance costs (128.40) (e) Finance costs (128.40) (f) Depreciation and amortisation expense (g) Power and fuel (g) Power and fue		Total Income from Operations	8,751.19	7,629.47	8,611.82	33,937.05	32,248.45	8,548.67	7,549.21	8,389.53	33,095.43	31,639.17
(a) Cost of materials consumed (b) Purchases of stock-in-trade (c) Changes in inventories (d) Employee benefit expenses (e) Changes in inventories (f) Depreciation and amortisation expense (g) Power and fuel (g) Power and fuel (g) Power and fuel (g) Changes in Change (h) Other expenses (h) Other expenses (h) Other expenses (h) Other expenses (h) Changes in Change in Chang	_	<u> </u>										
(b) Purchases of stock-in-trade (c) Changes in inventories (d) Employee benefit expenses (d) Employee benefit expenses (e) Finance costs (e) Finance costs (f) Employee benefit expenses (h) Employee benefit expenses (e) Finance costs (f) Employee benefit expenses (h) Employee	2	Expenses	0.740.00	0.000.04	0.004.04	44 400 40	40.070.00	0.740.00	2 425 05	2.402.00	40.007.00	12.376.54
(c) Changes in inventories (d) Employee benefit expenses 528.46 665.66 524.73 2,511.91 2,073.07 915.76 1,048.31 886.88 4,024.12 3,46 (e) Finance costs 128.40 144.75 121.21 567.51 333.35 198.35 186.84 118.37 708.73 3 (f) Depreciation and amortisation expense 268.22 273.97 241.92 1,094.92 1,026.62 354.08 361.07 325.53 1,438.80 1,38 (e) Finance costs (g) Power and fuel 852.86 993.00 1,130.16 4,154.68 3,421.87 1,091.99 1,276.76 1,497.50 5,396.55 (f) Other expenses 1,688.44 1,686.86 1,760.90 7,018.72 6,052.67 1,870.60 1,896.43 1,914.28 7,803.63 6,93 (f) Other expenses 1,688.44 1,686.86 1,760.90 7,018.72 6,052.67 1,870.60 1,896.43 1,914.28 7,803.63 6,93 (f) Other expenses 1,688.44 1,686.86 1,760.90 7,018.72 6,052.67 1,870.60 1,896.43 1,914.28 7,803.63 6,93 (f) Other expenses 1,688.44 1,686.86 1,760.90 7,018.72 6,052.67 1,870.60 1,896.43 1,914.28 7,803.63 6,93 (f) Other expenses 1,688.44 1,686.86 1,760.90 7,018.72 6,052.67 1,870.60 1,896.43 1,914.28 7,803.63 6,93 (f) Other expenses 1,688.44 1,686.86 1,760.90 7,018.72 6,052.67 1,870.60 1,896.43 1,914.28 7,803.63 6,93 (f) Other expenses 1,688.44 1,686.86 1,760.90 7,018.72 6,052.67 1,870.60 1,896.43 1,914.28 7,803.63 6,93 (f) Other expenses 1,688.44 1,686.86 1,760.90 7,018.72 6,052.67 1,870.60 1,896.43 1,914.28 7,803.63 6,93 (f) Other expenses 1,688.44 1,686.86 1,760.90 7,018.72 (f) Other expenses 1,688.44 1,686.86 1,760.90 7,018.72 (f) Other expenses 1,688.44 1,760.90 1,783.54 (f) Other expenses 1,688.44 1,760.90 1,783.54 (f) Other expenses 1,688.44 (f) Other expense 1,688.44 (f) Other exp			,		1 ' 1		.,		.,	-,	· '	2,373.83
(d) Employee benefit expenses 528.46 666.56 524.73 2.511.91 2.073.07 916.76 1.048.31 886.88 4.024.12 3.44 (e) Finance costs 128.40 144.75 121.21 567.51 333.35 198.35 186.84 118.37 708.73 33.35 (f) Depreciation and amortisation expense 268.22 273.97 241.92 1.094.92 1.026.62 354.08 361.07 325.53 1438.80 1.34 325.53 1.34 325.53 1.34 325.53 1.34 325.53 1.34 325.53 1.34 325.53 1.34 3.45 3.421.87 1.091.99 1.276.76 1.497.50 5.396.55 5.03 1.301.00 1.301.60			,	1	1 ' 1							(2,279.62)
(e) Finance costs (f) Depreciation and amortisation expense 268.22 273.97 241.92 1,094.92 1,026.62 354.08 361.07 325.33 1,438.80 1,33 (g) Power and fuel 852.86 993.00 1,130.16 4,154.68 3,421.87 1,091.99 1,276.76 1,497.50 5,396.55 5,00 (h) Other expenses 1,688.44 1,686.86 1,760.90 7,018.72 6,052.67 1,870.60 1,896.43 1,914.28 7,803.63 6,93 (e) Total Expenses 8,385.58 7,305.46 8,149.46 32,646.55 30,454.91 8,090.92 7,334.52 7,909.73 31,774.52 29,67 (e) Exceptional items and tax (1 - 2) 365.61 324.01 462.36 1,290.50 1,793.54 457.75 214.69 479.80 1,320.91 2,47 (e) Exceptional items (2 + 4) 365.61 324.01 462.36 1,290.50 1,793.54 457.75 214.69 479.80 1,320.91 2,47 (e) Earlier years' tax (2 + 4) 365.61 324.01 462.36 1,290.50 2,220.75 457.75 214.69 479.80 1,320.91 2,47 (e) Earlier years' tax (2 + 4) (2 +		()					' ' '		·	` /	, ,	3,490.87
(f) Depreciation and amortisation expense (g) Power and fuel (g) Power and fuel (g) Power and fuel (g) Power and fuel (h) Cher expenses (h) Other					I I							323.00
(g) Power and fuel (h) Other expenses (h) Other exp					I I		l .					1,352.82
(n) Other expenses					I I	,						5,035.15
Total Expenses 8,385.58 7,305.46 8,149.46 32,646.55 30,454.91 8,090.92 7,334.52 7,909.73 31,774.52 29,67		(3)								,		6,939.31
3 Profit before exceptional items and tax (1 - 2) 365.61 324.01 462.36 1,290.50 1,793.54 457.75 214.69 479.80 1,320.91 2,02 4 Exceptional items		(n) Other expenses	1,688.44	1,686.86	1,760.90	7,018.72	6,052.67	1,870.60	1,896.43	1,914.28	,	0,939.31
## Exceptional items ## A 27.21		Total Expenses	8,385.58	7,305.46	8,149.46	32,646.55	30,454.91	8,090.92	7,334.52	7,909.73	31,774.52	29,611.91
## Exceptional items ## A												
S Profit before tax (3 + 4) 365.61 324.01 462.36 1,290.50 2,220.75 457.75 214.69 479.80 1,320.91 2,43 6 Tax expenses 102.00 101.17 53.73 408.52 582.18 102.00 101.17 53.73 408.52 102.00 101.17 53.73 408.52 102.00 101.17 53.73 408.52 102.00 101.17 53.73 408.52 102.00 101.17 53.73 408.52 102.00 101.17 53.73 408.52 102.00 101.17 53.73 408.52 102.00 101.17 53.73 408.52 102.00 101.17 53.73 408.52 102.00 101.17 102.00 10			365.61	324.01	462.36	1,290.50		457.75	214.69	479.80	1,320.91	2,027.26
6 Tax expenses Current tax charge Current tax Curre				-		-				-	-	405.99
Current tax charge 102.00 101.17 53.73 408.52 582.18 102.00 101.17 103.75 102.00 103.0		1 ' '	365.61	324.01	462.36	1,290.50	2,220.75	457.75	214.69	479.80	1,320.91	2,433.25
Earlier years' tax	6	· ·										
Deferred tax charge / (credit)					53.73					53.73		582.18
Total Tax Expenses 80.04 83.61 90.51 329.01 510.18 110.91 44.69 50.47 328.32 55 7 Net Profit for the period (5-6) 285.57 240.40 371.85 961.49 1,710.57 346.84 170.00 429.33 992.59 1,90 8 Other Comprehensive Income (net of tax) Items that will not be reclassified to profit or loss 55.35 (6.33) (87.32) 36.38 (60.74) 57.47 (7.43) (94.89) 35.19 (60.74) 10.55 10					-					- (0.00)		(13.28)
7 Net Profit for the period (5- 6) 8 Other Comprehensive Income (net of tax) Items that will not be reclassified to profit or loss Items that may be reclassified to profit and loss 9 Total Comprehensive Income for the period (7 + 8) 10 Paid-up Equity Share Capital (Face Value Re. 1/- per share) 11 Other equity Earning Per Share (EPS) (of Re. 1/- each) (Rs.) Basic EPS (Rs.) Diluted EPS (Rs.) (See accompanying notes to the Financial Results) 1 Sea. 3				/			/					(37.43)
8 Other Comprehensive Income (net of tax) Items that will not be reclassified to profit or loss 55.35 (6.33) (87.32) 36.38 (60.74) 57.47 (7.43) (94.89) 35.19 (6.33) (10.24) (1	<u> </u>											531.48
Items that will not be reclassified to profit or loss 55.35 (6.33) (87.32) 36.38 (60.74) 57.47 (7.43) (94.89) 35.19 (6.74) (1.743)			285.57	240.40	371.85	961.49	1,710.57	346.84	170.00	429.33	992.59	1,901.77
Items that may be reclassified to profit and loss	8		55.05	(0.00)	(07.00)		(00.74)		(7.40)	(0.4.00)	05.40	(05.44)
9 Total Comprehensive Income for the period (7 + 8) 340.92 234.07 284.53 997.87 1,649.83 404.85 162.64 334.43 1,028.33 1,83 10 Paid-up Equity Share Capital (Face Value Re. 1/- per share) 1,196.52 1,			55.35	(6.33)	(87.32)	36.38	(60.74)					(65.14)
10 Paid-up Equity Share Capital (Face Value Re. 1/- per share) 1,196.52 1,1			-	-			-			/		(0.12)
11 Other equity 26,738.66 26,039.89 27,100.43 26,378	9	Total Comprehensive Income for the period (7 + 8)	340.92	234.07	284.53	997.87	1,649.83	404.85	162.64	334.43	1,028.33	1,836.51
11 Other equity 26,738.66 26,039.89 27,100.43 26,378 26,738.66 26,039.89 27,100.43 26,378 26,378 26,378 27,100.43 26,378 26,378 27,100.43 27,100.43 26,378 27,100.43	10	Paid un Equity Share Capital (Eace Value Bo. 1/ per share)	1 106 52	1 106 52	1 106 52	1 106 E2	1 106 52	1 106 52	1 106 52	1 106 52	1 106 52	1,196.52
Earning Per Share (EPS) (of Re. 1/- each) (Rs.) Basic EPS (Rs.) 0.24 0.20 0.31 0.80 1.43 0.29 0.14 0.36 0.83 Diluted EPS (Rs.) 0.24 0.20 0.31 0.80 1.43 0.29 0.14 0.36 0.83 (See accompanying notes to the Financial Results) * Figures being nullified on conversion to Rs. In lacs			1,190.52	1,190.52	1,190.52			1,190.52	1,190.52	1,190.52	,	26,371.21
Basic EPS (Rs.) 0.24 0.20 0.31 0.80 1.43 0.29 0.14 0.36 0.83 Diluted EPS (Rs.) 0.24 0.20 0.31 0.80 1.43 0.29 0.14 0.36 0.83 (See accompanying notes to the Financial Results) * Figures being nullified on conversion to Rs. In lacs	H					20,700.00	20,000.00				27,100.40	20,071.21
Diluted EPS (Rs.) 0.24 0.20 0.31 0.80 1.43 0.29 0.14 0.36 0.83 (See accompanying notes to the Financial Results) * Figures being nullified on conversion to Rs. In lacs			0.24	0.20	0.34	በ ደበ	1 /12	0.20	0.14	0.36	0 83	1.59
(See accompanying notes to the Financial Results) * Figures being nullified on conversion to Rs. In lacs		· ,										1.59
* Figures being nullified on conversion to Rs. In lacs	-		0.24	0.20	0.31	0.00	1.43	0.29	0.14	0.30	0.03	1.59
	* Figure			l								
	Notes	<u> </u>							I			

- 1 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 28th May, 2025, 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 Audit opinion on these results.
- 2 The Board of Directors has recommended a dividend of Rs. 0.25 per equity share of Rs. 1 each (i.e 25%) for the year ended 31st March, 2025, subject to the approval of shareholders in ensuing Annual General Meeting.
- 3 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.
- 4 The figures for the quarters ended 31st March are the balancing figures between the audited figures in respect of the full financial year ended 31st March and the published unaudited year to date figures upto 31st December.
- 5 The complaints from investors / shareholders for the quarter ended on March 31, 2025: Received Nil; Disposed Nil; Closing Balance Nil.

For Orient Ceratech Ltd.

Manan Digitally signed by Manan Chetan Shah Date: 2025.05.28 18:31:03 +05'30'

Manan Shah **Managing Director** (DIN 06378095)

ORIENT CERATECH LIMITED

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

(₹ in Lacs)

	STANDALONE					CONSOLIDATED					
PARTICULARS	Quarter Ended			Year Ended		Quarter Ended			Year I		
741110027410	March 31,	December	March 31,	March 31,	March 31,	March 31,	December	March 31,	March 31,	March 31,	
	2025	31, 2024	2024	2025	2024	2025	31, 2024	2024	2025	2024	
	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited	
1. Segment revenue											
A. Alumina Refactories & 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 Refactories & Monolithics products	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	
& bauxite ores											
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	296.39	267.36	219.40	1,184.39	1,040.63	296.39	267.36	219.40	1,184.39	1,040.63	
unallocable income											
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 Refactories & Monolithics products	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	
& bauxite ores			,						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
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	01,000.00	00,001101	00,020.00	01,000.00	00,020.00	11,7 00.00	12,000122	10,007100	11,100.00	10,001100	
A. Alumina Refactories & Monolithics products	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	
& bauxite ores	0,104.07	7,002.01	7,721.01	0,104.07	7,727.01	0,000.70	7,000.01	0,010.42	0,000.70	0,010.42	
B. Power division	440.50	483.63	806.56	440.50	806.56	440.50	483.63	806.56	440.50	806.56	
	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	
C. Unallocated 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.

Manan Digitally signed by Manan Chetan Shah Chetan Shah Date: 2025.05.28 18:31:33 +05'30'

Manan Shah Managing Director (DIN 06378095)

ORIENT CERATECH LIMITED STATEMENT OF ASSETS & LIABILITIES

(₹ in Lacs)

	STAND	STANDALONE		CONSOLIDATED		
PARTICULARS	As at March 31,	As at March 31,	As at March 31,	As at March 31		
	2025	2024	2025	2024		
	Audited	Audited	Audited	Audited		
ASSETS						
I Non comment consts						
I. Non-current assets	40 000 00	44.057.40	14.012.05	45.055.0		
(a) Property, plant and equipment	10,203.38	11,057.13 326.43	14,913.65	15,955.9 470.7		
(b) Capital work-in-progress (c) Right-of-use assets	2,483.20 69.71	72.54	2,587.74 69.71	72.5		
(d) Intangible assets	8.86	8.98	8.86	8.9		
(e) Financial assets	0.00	0.90	0.00	0.0		
(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	480.3		
(f) Other non-current assets	28.49	519.25	29.53	523.6		
Total non-current assets		16,889.17	18,141.61	17,512.		
	,	,	,	,		
II.Current assets						
(a) Inventories	9,237.68	7,789.45	11,611.93	10,511.		
(b) Financial assets						
(i) Trade receivables	7,706.24	7,894.43	7,706.24	7,894.4		
(ii) Cash and cash equivalents	368.97	339.69	524.22	397.6		
(iii) Other bank balances	95.55	164.16	95.55	164.		
(iv) Loans	8.60	13.66	14.64	15.4		
(v) Others financial assets	73.59	29.19	290.16	38.		
(c) Current tax assets (net)	465.64	459.95	494.36	495.		
(d) Other current assets	1,943.45	6,045.98	2,904.31	3,608.		
Total current assets	19,899.71	22,736.51	23,641.42	23,125.		
Total Assets	37,650.36	39,625.68	41,783.03	40,637.9		
EQUITY AND LIABILITIES						
Equity						
Equity Equity share capital	1,196.52	1,196.52	1,196.52	1,196.		
Other equity	26,738.66	26,039.89	27,100.43	26,371.		
Total equity		27,236.41	28,296.96	27,567.		
Total equity	27,000.10	21,200.41	20,230.30	21,001.		
LIABILITIES						
I. Non-current liabilities						
(a) Financial liabilities						
(i) Borrowings	1,073.16	1,480.75	3,673.18	1,480.		
(b) Provisions	126.57	126.14	167.89	153.		
(c) Deferred tax liabilities (net)	1,033.70	1,104.76	1,111.86	1,183.		
Total non-current liabilities	2,233.42	2,711.65	4,952.92	2,818.		
II.Current liabilities						
(a) Financial liabilities						
(i) Borrowings	3,478.42	4.281.52	3,478.42	4,281.		
(ii) Trade payables	3,470.42	4,201.32	3,470.42	4,201.		
Total outstanding dues of micro and small enterprises	190.176	66.681	202.430	78.		
Total outstanding dues of creditors other than micro and						
small enterprises	3,019.78	4,293.03	3,969.33	4,779.		
(iii) Other financial liabilities	150.39	85.04	150.39	89.		
(b) Provisions	25.70	83.22	58.26	113.		
(c) Other current liabilities	542.76	655.00	599.78	696.		
(d) Current tax liabilities (net)	74.53	213.13	74.53	213.		
Total current liabilities		9,677.62	8,533.15	10,251.		
Total equity and liabilities	37,650.36	39,625.68	41,783.03	40,637.9		

Note:

For Orient Ceratech Ltd.

Manan Digitally signed by Manan Chetan Shah Date: 2025.05.28 18:32:03 +05'30'

Manan Shah Managing Director (DIN 06378095)

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.

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

(₹ in Lacs)

		STANDA	LONE	CONSOLIDATED		
	PARTICULARS	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024	
Α	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	
В	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	
С	Cash Flow from Financing Activities	40.40	4 005 00	0.040.00	4 005 05	
	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 each equivalents at the end of the year	269.07	220.60	E24 22	207 67	

Notes:

Cash and cash equivalents at the end of the year

1. 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).

368.97

339.69

2. 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

524.22

397.67

Manan Chetan Shah

Manan Shah Managing Director (DIN 06378095)