

OBL:HO:SEC:00:

BSE Limited
Corporate Relation Department
1st Floor, New Trading Ring
Rotunga BuildingPhiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001

Stock Code - 530365

National Stock Exchange of India Ltd.

New Delhi: 05.08.2025

Exchange Plaza,

Plot No. C/1, G Block,

Bandra-Kurla Complex,

Bandra (E)

Mumbai-400 051

Stock Code: ORIENTBELL

Sub: <u>Submission of Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter ended June 30, 2025.</u>

Dear Sir/Madam,

This is with reference to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this regard, we wish to inform you that the Board of Directors has in its meeting held today i.e. on Tuesday, 05th August, 2025 considered and approved the Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter ended June 30, 2025 together with Limited Review Reports of the Statutory Auditors. The copies of the same are enclosed herewith.

Pursuant to Regulation 46(2)(l)(ii) of Listing Regulations, the aforesaid financial results shall be uploaded on the website of the Company i.e. <u>www.orientbell.com</u>.

Pursuant to Regulation 47(1) of Listing Regulations, the Quick Response Code and the details of the webpage where complete financial results of the Company for the quarter ended June 30, 2025 are accessible to the Investors, shall be published in the newspapers as per the Listing Regulations.

Further the above said Board Meeting commenced at 12:50 P.M and concluded at 15:40 P.M.

This is for your kind information. Please acknowledge the receipt of this letter.

We hope you will find the same in order.

Yours faithfully for Orient Bell Limited

Yogesh Mendiratta Company Secretary & Head - Legal

Encl.: as above

S.R. DINODIA & Co. LLP

CHARTERED ACCOUNTANTS

K-39 Connaught Place, New Delhi-110001 INDIA Ph.: +91-(0)11-4370 3300 Fax: +91-(0)11-4151 3666

Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors of Orient Bell Limited

- We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of Orient Bell Limited ("the Company") for the quarter ended June 30, 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation"), including relevant circulars issued by SEBI from time to time ("the Circulars").
- 2. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 ("the Act"), as amended read with relevant rules issued thereunder, the Circulars and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5. Attention is drawn to the fact that the figures for the three months ended March 31, 2025 as reported in these unaudited standalone financial results are the balancing figures between audited figures in respect of the full previous financial year and the unpublished year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subject to audit. Our conclusion is not modified in respect of this matter.

For S.R. Dinodia & Co. LLP.

Chartered Accountants.

Firm's Registration Number 001478N/N500005

(Sandeep Dinodia)

Partner

Membership Number: 083689

UDIN: 25083689 BM1410V 6584

Place of Signature: New Delhi Date: August 05, 2025

*E-mail: srdinodia@srdinodia.com Website: www.srdinodia.com LLPIN: AAB-7484

S.R. DINODIA & Co. LLP

CHARTERED ACCOUNTANTS

K-39 Connaught Place, New Delhi-110001 INDIA Ph.: +91-(0)11-4370 3300 Fax: +91-(0)11-4151 3666

Independent Auditor's Review Report on Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Orient Bell Limited

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of **Orient Bell Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended June 30, 2025, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), including relevant circulars issued by SEBI from time to time ("the Circulars").
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder, the Circulars and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Regulation, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

S. No	Name of Entity	Nature of Relationship
1	Cestrum Enterprises Private Limited	Wholly owned Subsidiary
2	Corial Ceramic Private Limited	Associate Company
3	Proton Granito Private Limited	Associate Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.

E-mail: srdinodia@srdinodia.com Website: www.srdinodia.com LLPIN: AAB-7484

- 6. The accompanying statement of the Parent include the Group's share of net profit after tax of ₹ 24.89 lakh and total comprehensive income of ₹ 24.89 lakh for the quarter ended June 30, 2025, as considered in the accompanying statement, in respect of two associates, whose interim financial information have not been reviewed by us. These interim financial informations have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these associates, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statements is not modified in respect of this matter.
- 7. The Statement also include the interim financial statements / financial results of one subsidiary included in the consolidated unaudited financial results, whose interim financial statements reflect total revenues (before eliminating of inter-company transaction of ₹ 39.82 lakh) of ₹ 307.33 lakh, total net profit after tax (before eliminating of inter-company transaction of ₹ Nil) of ₹ 3.6 lakh and total comprehensive income (before eliminating of inter-company transaction of ₹ Nil) of ₹ 3.6 lakh for the quarter ended June 30, 2025, as considered in the consolidated unaudited financial results, which have not been reviewed by us. These financial statements / financial results are un-reviewed and have been certified by the Management and furnished to us by Parent Company's Management. Our conclusion, in so far as it relates to the amounts included in respect of aforesaid subsidiary, is based solely on such interim financial statements/ financial results. In our view and according to the information and explanations given to us by the Parent Company's Management, these interim financial statements/ financial results are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on financial statements/ financial results of aforesaid subsidiary certified by their Management.

For S.R. Dinodia & Co. LLP.

Chartered Accountants,

Firm's Registration Number 001478N/N500005

(Sandeep Dinodia)

Partner

Membership Number: 083689

UDIN: 25083689 BMIUNW 5637

Place of Signature: New Delhi Date: August 05, 2025



	Statement of Unaudited (Consol	idated	
No.	Particulars	Standalone				Quarter Ended			Year Ended
		The second secon	uarter Ended		Year Ended			30-06-2024	31-03-2025
		30-06-2025	31-03-2025	30-06-2024	31-03-2025	Unaudited	Unaudited	Unaudited	Audited
		Unaudited	Unaudited	Unaudited	Audited	Unaudited	Cildaditor		
(l)	Revenue from Operations				27 202 24	14,208.66	19,812.50	14,721.29	66,660.63
1.7	a. Income from Operation	13,941.14	19,059.78	14,721.29	65,686.94	81.75	12.79	92.84	315.95
	b. Other Operating Revenue	81.75	12.79	92.84	315.95		19,825.29	14,814.13	66,976.58
	Revenue from Operations (a+b)	14,022.89	19,072.57	14,814.13	66,002.89	14,290.41	116.38	54.71	270.89
(11)	Other Income	60.91	116.38	54.71	270.89		19,941.67	14,868,84	67,247.47
(111)	Total Income (I+II)	14,083.80	19,188.95	14,868.84	66,273.78	14,351.32	13,5-11.01	11,000.0	
(IV)	Expenses			-	0.507.04	2,284.27	2,299.56	2.336.47	9,597.64
	a. Cost of Materials Consumed	2,284.27	2,299.56	2,336.47	9,597.64	4.073.18	6,107.51	4,001.49	19,690.28
	b. Purchases of Stock in Trade	3,810.72	5,362.54	4,001.49	18,726.92	4,073.10			0.004.40
	c. Changes in inventories of finished goods, work-in-progress and stock-in-	(180.49)	1,816.94	306.89	2,324.16	(180.49)	1,816.88	306.89 2,482.75	2,324.10
	d. Employees Benefits Expense	2,466.85	2,540.33	2,482.75	10,022.15	2,466.85		588.78	2,252.14
	e. Depreciation and Amortisation	538.63	549.81	568.78	2,252.14	538.63	549.81 106.89	127,85	477.85
-	f. Finance Cost	101.73	106.79	127.85	477.73	101.73	100.09	121,03	
	g. Other Expenses						2 025 61	2,891.82	11,715.23
	Power & Fuel Charges	2,841.92	2,825.61	2,891.82	11,715.23	2,841.92	2,825.61	2,356.99	10,819.97
_	Other Expenses	2,307.40	3,366.15	2,356.99	10,819.07	2,307.58	3,366.78	15,073.04	66,899.36
	Total Expenses (IV)	14,171.03	18,867.73	15,073.04	65,935.04	14,433.67	19,613.37	15,073.04	
(V)	Profit / (Loss) before exceptional	(87.23)	321.22	(204.20)	338.74	(82.35)	328.30	(204.20)	348.1
(v)	Items and Tax (III-IV) Share of profit/(loss) of Associates	-	-	-	-	24.89	27.33	7.03	29.2
(VI)	Profit / (Loss) from Operations before exceptional Items and Tax	(87.23)	321.22	(204.20)	338.74	(57.46)	355.63	(197.17)	377.3
, ,	Exceptional Items			-	-				377.3
am	Profit (Loss) before Tax	(87.23)	321.22	(204.20)	338.74	(57.46)	355.63	(197.17)	311.3
(VII) (VIII)		(01,20)	4						0.3
	a. Current Tax	-	(2.08)	0.00	(2.08		(0.22)		
	b. Deferred Tax	(21.25)	81.23	(10.31)	92.79			(10.31)	
	Total Tax Expenses	(21.25)		(10.31)	90.71	(19.98)	OF STREET, STR	(10.31)	
	Profit/(Loss) for the period (VII-VIII)	(65.98)		(193.89)		(37.48	274.61	(186.86)	264.2
(IX)	Pronu(Loss) for the period (VIIII)	100,000							
(X)	Other Comprehensive Income (OCI) A. (i) Items that will not be reclassified to	9.16	(66,39)	34.34	36.64	9,16	(66.39)	34.34	36.6
	Profit or Loss (ii) Share of other comprehensiv Income of associates accounted for using		-				(0.09	-	(0.0)
	equity method of accounting (iii) Income Tax relating to items that		16,71	(9.04	(9.22	(2.31	16.71	(9.04) (9.2
	will not be reclassified to profit or loss B. (i) Items that will be reclassified to	(2.31	-	(0,0)					
	Profit or Loss (ii) Income Tax relating to items that	-	-	-		<u> </u>			
	will be reclassified to profit or loss	-	-	-	97.4	-	(49.77	25.30	27.:
	Total Other Comprehensive Income, net of tax	6.85	(49.68	25.30	27.42	0.00	(40.77	1	
(XI	and other combienersive income is	5) /50 43	192.3	9 (168.59	275.4	5 (30.6)	3) 224.84	(161.56	311.
(XII	the period) Paid-up equity share capital (face value of ₹ 10/- each)	1,467.00	1,465.0	0 1,459.46	1,485.0	0 1,467.00	1,465.00	1,459.46	
(XII	Other Equity (Excluding Revaluation				29,644.2	8			30,143.
(XIV	Famings per equity Share (for continuin	g					1		0) 1
	operation) (Not annualised)	(0.4	5) 1.6	6 (1.3		THE RESERVE TO SHARE THE PARTY OF THE PARTY			-
	a) Basic (amount in ₹) b) Diluted (amount in ₹)	(0.4		The second secon	THE R. P. LEWIS CO., LANSING, MICH. 491-1403-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	9 (0.2	(5) 8	7 (1.2	Page 1 of

Orient Bell Limited

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Notes:

1	These standalone and consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (as amended) ['Ind AS'] prescribed under section 133 of the Companies Act, 2013 read with relevant rules, issued thereunder, and other recognised accounting practices and policies and in terms of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended)['Listing Regulations'].
2	The above standalone and consolidated financial results have been reviewed by Audit Committee and thereafter approved and taken on record by the Board of Directors in its meeting held on August 5, 2025. The Statutory auditor has expressed an unmodified audit opinion on these standalone and consolidated financial statements.
3	The business activity of the Company falls within a single primary business segment viz. 'Ceramic Tiles and Allied Products' and hence there is no other reportable segment as per Ind AS 108 "Operating Segments".
4	The figures for the quarter ended March 31, 2025 as reported in these financial results are the balancing figures between the audited figures in respect of the full financial year and published year to date figures up to the third quarter of the respective financial year. The figures up to the end of the third quarter of previous financial year has only been reviewed and not subjected to audit.
5	The figures for corresponding previous period have been re-grouped/re-classified wherever necessary to make them comparable with the current period figures.

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for and on behalf of the Board of Directors of

Orient Bell Limited

Place: New Delhi

Date: August 05, 2025

Madhur Daga Managing Director



Orient Bell Limited

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