

OBL:HO:SEC:00: New Delhi: 11.11.2025

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. 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</u> (<u>Standalone and Consolidated</u>) of the <u>Company for the quarter and half year ended September 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, 11th November, 2025 considered and approved the Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2025 together with Limited Review Reports of the Statutory Auditors. The copies of the same are enclosed herewith.

Pursuant to Regulation 46(2)(1)(ii) of Listing Regulations, the aforesaid financial results shall be uploaded on the website of the Company i.e. www.orientbell.com.

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 and half year ended September 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 11:39 A.M and concluded at 02:05 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

Independent Auditor's Review Report on Unaudited Quarterly and Year To Date 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

- 1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of Orient Bell Limited ("the Company") for the quarter ended September 30, 2025 and year to date results for the period from April 01, 2025 to September 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.

Other Matter

5. As described in Note 5 of the statement, the figures reported in the unaudited standalone results for the quarter ended September 30, 2025 and September 30, 2024 are the balancing figures between unaudited half yearly figures for half year ended September 30, 2025 and September 30, 2024 and the unaudited quarterly figures upto June 30, 2025 and June 30, 2024 respectively.

For S.R. Dinodia & Co. LLP.

Chartered Accountants.

Firm's Registration Number 001478N/N500005

(Sandeep Dinodia)

Membership Number: 083689

UDIN: 25083689BM/UNW8460

Place of Signature: New Delhi

Date: 11.11.2025

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

Independent Auditor's Review Report on Unaudited Quarterly And Year To Date Consolidated 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 September 30, 2025 and half year results for the period from April 01, 2025 to September 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
	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 ₹ 44.09 lakh and ₹ 68.97 lakh and total comprehensive income of ₹ 44.09 lakh and ₹ 68.97 lakh for the quarter ended September 30, 2025 and year to date results for the period from April 01, 2025 to September 30, 2025, respectively, as considered in the accompanying statement, in respect of two associates, whose interim financial information have not been reviewed by us. These interim financial information 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 results of one subsidiary included in the consolidated unaudited financial results, whose interim financial statements reflect total assets (before eliminating of inter-company transaction of ₹ 5.46 lakh) ₹ 350.82 lakh, total revenues (before eliminating of intercompany transaction of ₹77.32 & ₹117.14) of ₹190.45 & ₹497.78 lakh, total net profit after tax (before eliminating of inter-company transaction of ₹ Nil & ₹ Nil) of ₹ 5.05 lakh & ₹ 8.65 lakh and total comprehensive income (before eliminating of inter-company transaction of ₹ ₹ Nil & ₹ Nil) of ₹ 5.05 & ₹ 8.65 for the quarter ended September 30, 2025 and for the period from April 01, 2025 to September 30, 2025 respectively and cash inflow (net) of ₹ 42.62 lakh for the period from April 01, 2025 to September 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.

8. As described in Note 5 of the statement, the figures reported in the unaudited consolidated results for the quarter ended September 30, 2025 and September 30, 2024 are the balancing figures between unaudited half yearly figures for half year ended September 30, 2025 and September 30, 2024 and the unaudited quarterly figures upto June 30, 2025 and June 30, 2024 respectively.

For S.R. Dinodia & Co. LLP.

Chartered Accountants,

Firm's Registration Number 001478N/N500005

(Sandeep Dinodia)

Partner

Membership Number: 083689 UDIN: 25083689 BMIUNX6746

Place of Signature: New Delhi

Date: 11.11.2025



Statement of Unaudited (Standalone) Financial Results For the Quarter and Half Year ended September 30, 2025

(₹ in lakh)

.No.	Particulars	Quarter Ended			Half Year	Year Ended	
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(1)	Revenue from Operations						
	a. Income from Operation	16,296.80	13,941.14	15,933.77	30,237.94	30,655.10	65,686.94
	b. Other Operating Revenue	99.27	81.75	100.71	181.01	193.60	315.95
	Revenue from Operations (a+b)	16,396.07	14,022.89	16,034.48	30,418.95	30,848.70	66,002.89
(11)	Other Income	51.90	60.91	49.08	112.82	103.80	270,89
	Total Income (I+II)	16,447.97	14,083.80	16,083.56	30,531.77	30,952.50	66,273.78
	Expenses		The second second				
	a. Cost of Materials Consumed	3,001.70	2,284.27	2,441.35	5,285.97	4,777.50	9,597.64
	b. Purchases of Stock In Trade	4,540.35	3,810.72	4,386.06	8,351.07	8,225.97	18,726.92
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,262.30)	(180.49)	427.75	(1,442.79)		2,324.16
	d. Employees Benefits Expense	2,658.10	2,466.85	2,420.58	5,124.95	4,903.00	10,022.15
	e. Finance Cost	99.27	101.73	135.44	200.99	263.00	477.73
	f. Depreciation and Amortisation Expense	538.53	538.63	570.69	1,077.16	1,139.00	2,252.14
	g. Other Expenses						
	- Power & Fuel Charges	3,677.78	2,841.92	2,888.58	6,519.69	5,780.00	
	- Other Expenses	2,860.05	2,307.40		5,167.45	5,238.03	10,819.07
	Total Expenses (IV)	16,113.48	14,171.03		30,284.49	31,060.50	65,935.04
(V)	Profit / (Loss) before exceptional	334.49	(87.23)		247.28	(108.00)	338.74
	Items and Tax (III-IV)			-			
	Share of profit/(loss) of Associates	334.49	(87.23)	93.21	247.28	(108.00)	338.74
(VI)	Profit / (Loss) from Operations before exceptional items and Tax	334.48	(67.23)	00.21			
	Exceptional Items	-	-		247.28	(108.00)	338.74
(VII)	Profit/ (Loss) before Tax	334.49	(87.23)	93.21	241.20	(100.00)	000.11
(VIII)	Tax Expense				33.56	2	(2.08
	a. Current Tax	33.56		(10.00)		THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLU	
	b. Deferred Tax	31.41			10:16	-	
	Total Tax Expenses	64.97			43.7		
(IX)	Profit/(Loss) for the period (VII-VIII)	269.52	(65.98)	111.27	203.5	(13.03	240.0
	Other Comprehensive Income (OCI)				100	60.60	36.6
(2.5)	A. (i) Items that will not be reclassified to Profit or Loss	9.16	9.16	34.34	18.3		
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(2.31)	(2.31)	(8.64)	(4.61	(17.29	(9.22
	B. (i) Items that will be reclassified to Profit or			-		-	
	(ii) Income Tax relating to items that will be reclassified to profit or loss		-	-			
	Total Other Comprehensive Income, net of	6.88	6.8	5 25.70	13.7	1 51.4	0 27.4
(XI	tax) Total Comprehensive Income for the period (IX+X) (Comprising profit/(loss) and other	276.37	(59.13	136,97	217.2	(28.23	275.4
	comprehensive income for the period)	4 100 0	0 1,467.00	1,459.00	1,469.00	0 1,459.00	1,465.00
	II Paid-up equity share capital (face value of ₹ 10/- each)	1,469.0	1,467.00	1,455.00	1,400.0		29,644.2
(XIII	Other Equity (Excluding Revaluation Reserve)						20,017.2
(XIV) Earnings per equity Share (for continuing operation) (Not annualised)	1					11
	a) Basic (amount in ₹)	1.84	(0.45		Contraction of the last of the		
	b) Diluted (amount in ₹)	1.83	(0.45	5) 0.76	1.3	8 / (0.5	1.6

Orient Bell Limited

CORPORATE OFFICE, Iris House, 16 Business Centre, Nangal Raya, New Delhi - 110 046, India Rego. OFFICE, 8, Industrial Area, Sikandrabad - 203 205 (U.P.) India. Tel., +91 87818-0457575 E-mail: customercare@orientbell.com, Website: www.orientbell.c CIN: L14101UP1977PLC021546



Statement of Unaudited Consolidated Financial Results For The Quarter and Half Year Ended September 30, 2025

(₹ in lakh)

-			-			P 1 1 1	(₹ in lakh)
S.No.	Particulars		uarter Ended		Half Year	-	Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(1)	Revenue from Operations		11,000,00	45 000 77	20 549 59	30,655.10	66,660.63
	a. Income from Operation	16,409.92	14,208.66	15,933.77	30,618.58 181.01	193.60	315.95
	b. Other Operating Revenue	99.27	81.75	100.71	The second secon		66,976.58
	Revenue from Operations (a+b)	16,509.19	14,290.41	16,034.48	30,799.59	30,848.70 103.80	270.89
(11)	Other Income	51.90	60.91	49.08	112.82		
(111)	Total Income (I+II)	16,561.09	14,351.32	16,083.56	30,912.41	30,952.50	67,247.47
(IV)	Expenses					4 777 50	0.507.04
	a. Cost of Materials Consumed	3,001.70	2,284.27	2,441.35	5,285.97	4,777.50	9,597.64
	b. Purchases of Stock In Trade	4,616.15	4,073.18	4,386.06	8,689.33	8,225.97	19,690.28
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,262.30)	(180.49)	427.75	(1,442.79)	734.00	2,324.10
	d. Employees Benefits Expense	2,669.13	2,466.85	2,420.58	5,135.98	4,903.00 263.00	477.85
	e. Finance Cost	99.27	101.73	135.44	200.99		2,252.14
	f. Depreciation and Amortisation Expense	538.53	538.63	570.69	1,077.16	1,139.00	2,252.14
	g. Other Expenses					F 700 00	44 745 00
	- Power & Fuel Charges	3,677.78	2,841.92	2,888.58	6,519.69	5,780.00	11,715.23
	- Other Expenses	2,879.53	2,307.58	2,719.90	5,187.12	5,238.03	10,819.97
	Total Expenses (IV)	16,219.79	14,433.67	15,990.35	30,653.45	31,060.50	66,899.36
(V)	Profit / (Loss) from before exceptional Items and Tax (III-IV)	341.30	(82.35)	93.21	258.96	(108.00)	348.11
	Share of profit/(loss) of Associates	44.09	24.89	(14.30)	68.97	(7.27)	29.28
	Profit / (Loss) before Tax	385.39	(57.46)	78.91	327.93	(115.27)	377.39
(VI)	Exceptional Items	-	-	-	-	- 1	-
(VII)	Profit (Loss) before Tax (V + VI)	385.39	(57.46)	78.91	327.93	(115.27)	377.39
(VIII)	Tax Expense						
(VIII)	a. Current Tax	35.33	1.27	-	36.60		0.3
	b. Deferred Tax	31.41	(21.25)	(18.06)	10.16	(28.37)	92.79
	Total Tax Expenses	66.74	(19.98)		46.76	(28.37)	93.1
(IX)	Profit/(Loss) for the period (VII-VIII)	318.65	(37.48)	-	281.17	(86.90)	284.23
/V)	Other Comprehensive Income (OCI)					A C	
(X)	A. (i) Items that will not be reclassified to Profit or Loss						
	(a) Re- measurement gains (losses)on defined bemefit plans	9.16	9.16	34.34	18.32	68.69	36.6
	(b) share of other comprehensive income of associates accounted for using equity method		-	-		-	(0.0)
	of accounting (ii) Income Tax relating to items that will not	(2.31)	(2.31)	(8.64)	(4.61) (17.29)	(9.2
	be reclassified to profit or loss B. (i) Items that will be reclassified to Profit or	-		-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-		-		-	
	Total Other Comprehensive Income, net of	6.85	6.85	25.70	13.71	51.40	27.3
(XI)	Total Comprehensive Income for the period (IX+X) (Comprising profit/loss) and other comprehensive income for the period)	325.50	(30.63	122.67	294.88	(35.50)	311.5
(XII)		1,469.00	1,467.00	1,459.00	1,469.00	1,459.00	
(3/11)	each) Other Equity (Excluding Revaluation Reserve)	-	1	1	1		30,143.
(XIV)						1	M
	a) Basic (amount in ₹)	2.17	(0.26	0.66			
	b) Diluted (amount in ₹)	2.16	(0.25	0.66	1.9	1 / 105	3十八个

CORPORATE OFFICE, Iris House, 16 Business Centre, Nangal Raya, New Delhi - 110 046 (2011) 11 4711 REGD. OFFICE, 8, Industrial Area, Sikandrabad - 203 205 (U.P.) India. Tel., 177 81910 046728 76

E-mail: customercare@orientbell.com, Website: www.orientbell.com



STATEMENT OF ASSETS AND LIABILITIES

STANDALONE AS AT

CONS	OLIDATED AS	AT
2025	30-09-2024	31-03-2025
dited	Unaudited	Audited
983.90	28,457,96	27,689.65
24.22	4.96	79.92
87.58	211.76	124.22
1.13	1.98	1.13
133.49	1,027.98	1,064.51
245.00	245.00	245.00
286.41	333.07	286.78
46.03	59.90	60.63
11.73	71.93	4.70
819.49	30,414.54	29,556.54
587.03	7,752.57	6,156.70
131.49	10,540.47	13,058.48
778.00	572.20	3,434.28
508.57	8.43	6.68
57.86	4.12	41.92
846.39	1,087.29	690.75
909.34	19,965.08	23,388.81
and the second	-	

(₹ in lakh)

	COLARO	017	HADVEOLIF VO		00110	OLIDA ILD M	Charles and the same of the sa
		30-09-2025	30-09-2024	31-03-2025	30-09-2025	30-09-2024	31-03-202
		Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
SSET	rs .						
(1)	Non Current Assets						
8.5	(a) Property, Plant and Equipment	26,983.90	28,457.96	27,689.65	26,983.90	28,457.96	27,689.6
	(b) Capital work-in-progress	24.22	4.96	79.92	24.22	4.96	79.9
	(c) Right to use Assets	87.58	211.76	124.22	87.58	211.76	124.2
	(d) Other Intangible Assets	1.13	1.98	1.13	1.13	1.98	1.1
	(e) Financial Assets						
	(i) Investments in subsidiary & Associates	573.00	573.00	573.00	1,133.49	1,027.98	1,064.5
	(ii) Investments in Others	245.00	245.00	245.00	245.00	245.00	245.0
	(ii) Others financial Assets	286.41	333.07	286.78	286.41	333.07	286.7
	(f) Other non-current assets	46.03	59.90	60.63	46.03	59.90	60.6
	(g) Non-Current tax assets	11.73	71.93	4.70	11.73	71.93	4.7
	Sub-total Non-Current Assets	28,259.00	29,959.56	29,065.03	28,819.49	30,414.54	29,556.5
(2)	Current Assets						
(-/	(a) Inventories	7,587.03	7.752.59	6,156.71	7,587.03	7,752.57	6,156.7
	(b) Financial Assets	.,	1,7.2				
	(i) Trade receivables	10,836.35	10,540.47	12,185.66	11,131.49	10,540.47	13,058.4
	(ii) Cash and cash equivalents	727.79	572.20	3,426.69	778.00	572.20	3,434.2
	(iii) Other Bank balances	2,508.57	8.43	6.68	2,508.57	8.43	6.6
	(iv) Others	57.86	4.12	41.92	57.86	4.12	41.1
	(c) Other Current Assets	846.39	1,087.29	690.73	846.39	1,087.29	690.
	Sub-total Current Assets	22,563.99	19,965.10	22,508.39	22,909.34	19,965.08	23,388.
	Sup-total Cultent Assets	22,000.00	10,000.10	22,000.00			
_	Total Assets	50,822.99	49,924.66	51,573.42	51,728.83	50,379.62	52,945.
QUIT	Y AND LIABILITIES						
	Equity				THE MANAGEMENT AND		
	(a) Equity share capital	1,468.75	1,459.46	1,465.00	1,468.75	1,459.46	1,465.
	(b) Other Equity	29,850.66	29,278.18	29,644.28	30,427.56	29,733.14	30,143.
	Sub-total Equity	31,319.41	30,737.64	31,109.28	31,896.31	31,192.60	31,608.
	Liabilities						
(1)	Non-current liabilities						
	(a) Financial Liabilities						
	(i) Borrowings	2,289.44	4,100.00	2,968.40	2,289.44	4,100.00	2,968.
	(ia) Lease Liabilities	14.50	124.92	66.29	14.50		66.
	(ii) Other Financial Liabilities	1,863.41	1,325.91	1,354.06	1,863.41	1,325.91	1,354.
	(b) Provisions	189.84	198.62	189.98	189.84		189
	(c) Deferred tax liabilities (Net)	1,705.87	1,578.01	1,691.10	1,705.96	1,578.01	1,691
	Sub-total Non-Current Liabilities	6,063.06	7,327.46	6,269.83	6,063.15	7,327.46	6,269.
(2)	Current Liabilities						
(-)	(a) Financial Liabilities						
	(i) Borrowings	1,357.92		1,430.31	1,357.92	-	1,430
	(ia) Lease Liabilities	120.19	189.77	125.90	120.19	189.77	125
	(ii) Trade Payables	1		10			
	(A) total outstanding dues of micro and	2,219.18	729.45	1,540.76	2,248.55	729.45	1,540
	small enterprises; and						0.004
	(B) total outstanding dues of creditors	8,481.47	9,366.67	8,732.32	8,772.73	9,366.67	9,601
	other than micro and small enterprises	22.50	00.40	745 07	29.21	29.43	715
	(iii) Other financial liabilities	27.26	29.43		1		
	(b) Other current liabilities	873.86	1,187.84		877.09		
	(c) Provisions	333.11	356.40	333.15	333.11		2
	(d) Current tax liabilities	27.53	-	4440464	30.57 13,769.37		AND DESCRIPTION OF THE PARTY.
	Sub-total Current Liabilities	13,440.52	11,859.56	14,194.31	13,/69.3/	11,000.00	10,000
		E0 000 00	49,924.66	51,573.42	541428.8	50,379.62	52,945
	Total Equity and Liabilities	50,822.99	45,524.00	01,013.42		15	111-11

See accompany notes to the financial results

PARTICULARS

Orient Bell Limited

CORPORATE OFFICE, Iris House, 16 Business Centre, Nangal Raya, New Delhi - 110 25, Joseph Peli - 91 11 471 100/200 REGD. OFFICE, 8, Industrial Area, Sikandrabad - 203 205 (U.P.) India. Tel., +97 81910 04575/76



Orient Bell Limited

Cash Flow Statement	for the Half	Year ended S	eptember 30, 20	025		(₹ in lakt
		Standalone			Consolidated	1
Particulars	Half Year Ended on Year Ended on			Half Year Ended on Year Er		
Particulais	30-09-2025	30-09-2024	31-03-2025	30-09-2025	30-09-2024	31-03-2025
Cash Flows From Operating Activities	00 00 2020	00 00 2024	0.0000			
Profit Before Tax	247.28	(108.00)	338.74	258.96	(115.00)	377.39
Adjustments for:	217.20	1100:007				
Share of (Profit) / Loss of Associates		-		68.97	7.00	(29.28
Depreciation and amortization	1,077.16	1,139.00	2,252.14	1,077.16	1,139.00	2,252.14
Interest Paid	192,38	263,00	450.68	192.38	263,00	450,80
Interest Paid on Lease liabilities	6.92	-	27.05	6.92		27.0
Provision for employee benefit	62.43	0.80	61.20	62.43	0.80	61.2
Loss/(Gain) on sale of fixed assets	1.12	7.70	14.71	1,12	7.70	14.7
Gain/Loss on Reinstatement of ROU/LL	- 100	(0.90)	(1.11)	1,69	(0.90)	(1.1
Interest on delayed payment of Taxes	1,69 1,36	(0.40)		1.35	(0.40)	
Unrealized forex loss/(gain) Unwinding of discount on deposits	(0.17)	(0.56)	(1.16)	(0.17)	(0.56)	(1.1
Interest Income	(75.69)	(14,40)	(38.47)	(75.69)	(14.40)	(38.4
Excess liability written back	(34.91)	(87.10)	63.15	(34.91)	(87.10)	63.1
Provision for Slow Moving of Inventories	60,00	701.1101	(52.00)	60.00	-	(52.0
Allowances for Trade Receivable and		0.00		(0.04)	3.63	-
Advances/Written back	(0.91)	3.63		(0.91)	3.03	
Provision for litigation			(0.41)		-	(0.4
Operating Profit Before Working Capital	4 520 66	1,202.77	3,114.52	1,619.31	1,202.77	3,124.0
Changes	1,538.66	1,202.77	3,114.52	1,018.01	1,202.77	O, I a Ti
Movement In Working Capital:						
Increase/(Decrease) in Trade Payables & Other	461.12	(4.707.00)	(3,851.28)	(77.92)	(4,707.00)	(2,980.9
Current Liabilities	401.12	(4,707.00)	(0,001.20)	(11.02)	(4,101.00)	(2,000.0
Increase/(Decrease) in Other Long Term	(642.78)	0.51	46.40	(642.78)	0.51	46.4
_iabilities		-		· · · · · · · · · · · · · · · · · · ·	77.50	14.2
Increase/(Decrease) in Provisions	(0.18)	77,50	900.59	(0.18) 1,922.43	2,605,30	27.7
(Increase)/Decrease in Trade Receivables (Increase)/Decrease in Inventories	1,350.22	2,605.30 1,149.16	2,797.04	(1,490.32)	1,149.16	2,796.9
(Increase)/Decrease in Other Current Assets						
and other bank balances	(153.28)	(186.00)	205.69	(153.28)	(186.00)	205.6
(Increase)/Decrease in Other Non-Current				1100	(77.40)	20.0
Assets	14.98	(7.40)	39.36	14.98	(7.40)	39.3
Cash Generated From Operations	1,078.42	134.84	3,266.53	1,192.24	134.84	3,273.4
Direct Tax paid (Net of Refunds)	(13.90)	0.80	70.00	(16.13)	0.80	69.8
Net Cash Inflow From/(Used In) Operating	1,064.52	135.64	3,336.53	1,176.11	135.64	3,343.2
Activities	1,004.52	133.04	3,330.00	1,170.11	100.04	0,040.2
Cash Flows From Investing Activities						
Purchase of Property, Plant and Equipment	(311.72)	(252.00)	(645.25)	(311.72)	(252.00)	(645.2
(Net)	(011.72)	(202.00)	(040.20)	(011112)	(202.00)	(
Sale Proceeds of Property, Plant and Equipment	42.23	66.15	120.83	42.23	66.15	120.8
Manager and a second of the second of the second				(00.07)	(246.00)	(245.0
Investment Made	(0.504.00)	(246.00)	(246.00)	(68.97)	(246.00)	(1.0
(Investment)/redemption of deposits	(2,501.89)	14.40	(1,00) 6.33	75.69	14.40	6.3
Interest Income	75.69		The second second second second	Mary Mary Inches Towns of the Control of the Contro	The state of the s	(764.0
Net Cash From/ (Used In) Investing Activities Cash Flows From Financing Activities	(2,695.69)	(417.45)	(765.09)	(2,704.00)	(417.45)	1704.0
Proceeds from issue of share capital & Premium	3.75	0.50	6.04	3.75	0.50	6.0
Increase/ (Decrease) in Long Term & Short			202 74	1751.05		200.7
Term Borrowings	(751.35)		298.71	(751.35)	-	298.7
Repayment of lease liabilities	(74.96)	(160.00)	(237.23)	(74.96)	(160.00)	(237.2
Dividend Paid	(72.49)	(73.00)	(72.97)	(72,49)	(73.00)	(72.9
Interest paid (net)	(172.68)	(242.00)	(467.81)	(172.68)	(242.00)	(467.9
Net cash inflow from/(used in) Financing	(1,067.73)	(474.50)	(473.26)	(1,067.73)	(474.50)	(473.3
Activities	(1,007.70)	(474.00)	(470.20)	(1,007170)	(1) 1100)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Net Increase / (Decrease) In Cash And Cash	(2,698.90)	(756.31)	2,098.18	(2,656.28)	(756.31)	2,105.7
Equivalents	(2,030.30)	(750.51)	2,000.10	(2,000,20)	(100101)	-,
Cash and Cash Equivalents at the beginning of	3,426.69	1,328.50	1,328.51	3,434.28	1,328.50	1,328.5
the period		1.0000000000000000000000000000000000000				
Total Cash And Cash Equivalent	727.79	572.19	3,426.69	778.00	572.19	3,434.2
Components Of Cash And Cash Equivalents					0.00	
Cash on hand	6.49	3.03	4.88	6.49	3.03	4.0
With banks - on current account and deposits	721.30	569.16	3,421.81	771.51	569.76	1 1429.
with banks	727.79		3,426.69	778.00		3434

Orient Bell Limited



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 November 11, 2025. The Statutory auditor has expressed an unmodified review 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 corresponding previous period have been re-grouped/re-classified wherever necessary to make them comparable with the current period figures.
5	The figures reported in the unaudited results for the quarter ended September 30, 2025 and September 30, 2024 are the balancing figures between unaudited half yearly figures for half year ended September 30, 2025 and September 30, 2024 and the unaudited quarterly figures upto June 30, 2025 and June 30, 2024 respectively.

ONODIA & CO.

for and on behalf of the Board of Directors of

Orient Bell Limited

Place: New Delhi

Date: November 11, 2025

Madhur Daga