



OBL:HO:SEC:00:

New Delhi : 25.01.2025

BSE Limited
Corporate Relation Department
1st Floor, New Trading Ring
Rotunga Building Phiroze 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: Submission of Unaudited (Standalone and Consolidated) Financial Results of the Company for the quarter and nine months ended December 31, 2024.

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 Saturday, 25th January, 2025 considered and approved the Unaudited (Standalone and Consolidated) Financial Results of the Company for the quarter and nine months ended December 31, 2024 together with Limited Review Reports of the Statutory Auditors. The copies of the same are enclosed herewith.

Further the above said Board Meeting commenced at 11:30 A.M. and concluded at 02:15 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

Orient Bell Limited

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 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 December 31, 2024 and year to date results for the period from April 01, 2024 to December 31, 2024, 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.

For S.R. Dinodia & Co. LLP.

Chartered Accountants,

Firm's Registration Number 001478N/N500005


(Sandeep Dinodia)

Partner

Membership Number: 083689

UDIN: 25083689BmIUBJ8045



Place of Signature: New Delhi

Date: 25th January, 2025

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 December 31, 2024 and year to date results for the period from April 01, 2024 to December 31, 2024, 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.



6. The accompanying statement of the Parent include the Group's share of net profit after tax of ₹ 9 lakh and ₹ 2 lakh and total comprehensive income of ₹ 9 lakh and ₹ 2 lakh for the quarter ended December 31, 2024 and year to date results for the period from April 01, 2024 to December 31, 2024, 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 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 assets (before eliminating of inter-company transaction of ₹ 1 lakh) ₹ 301 lakh, total revenues (before eliminating of inter-company transaction of ₹ Nil & ₹ Nil) of ₹ 221 lakh & ₹ 221 lakh, total net profit after tax (before eliminating of inter-company transaction of ₹ Nil & ₹ Nil) of ₹ 2 lakh & ₹ 2 lakh and total comprehensive income (before eliminating of inter-company transaction of ₹ Nil & ₹ Nil) of ₹ 2 lakh ₹ 2 lakh for the quarter ended December 31, 2024 and for the period from April 01, 2024 to December 31, 2024 respectively, 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: 25083689BMIUBK3505

Place of Signature: New Delhi

Date: 25th January, 2025

Statement of Unaudited Standalone Financial Results For The Quarter and Nine Months Ended December 31, 2024

(₹ in lakh)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I)	Revenue from Operations						
	a. Income from Operation	15,972	15,934	16,096	46,627	46,280	66,950
	b. Other Operating Revenue	109	101	132	303	333	496
	Revenue from Operations (a+b)	16,081	16,035	16,228	46,930	46,613	67,446
(II)	Other Income	51	49	31	155	219	272
(III)	Total Income (I+II)	16,132	16,084	16,259	47,085	46,832	67,718
(IV)	Expenses						
	a. Cost of Materials Consumed	2,520	2,441	2,691	7,298	7,691	10,654
	b. Purchases of Stock In Trade	4,878	4,485	4,507	13,364	12,498	19,484
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(227)	428	(830)	507	(632)	(563)
	d. Employees Benefits Expense	2,579	2,421	2,578	7,482	7,421	9,919
	e. Depreciation and Amortisation Expense	563	571	550	1,702	1,592	2,142
	f. Finance Cost	108	135	44	371	137	194
	g. Other Expenses	-	-	-	-	-	-
	Power & Fuel Charges	3,110	2,888	4,000	8,890	10,858	14,849
	Other Expenses	2,475	2,621	3,187	7,453	7,862	11,011
	Total Expenses (IV)	16,006	15,990	16,727	47,067	47,427	67,690
(V)	Profit / (Loss) before exceptional items and Tax (III-IV)	126	94	(468)	18	(595)	28
	Exceptional Items	-	-	-	-	-	-
(VI)	Profit/ (Loss) before Tax	126	94	(468)	18	(595)	28
(VII)	Tax Expense						
	a. Current Tax	-	-	(7)	0	(7)	(7)
	b. Deferred Tax	40	(18)	(113)	12	(132)	29
	Total Tax Expenses	40	(18)	(120)	12	(139)	22
(VIII)	Profit/(Loss) for the period (VI-VII)	86	112	(348)	6	(456)	6
(IX)	Other Comprehensive Income (OCI)						
	A. (i) Items that will not be reclassified to Profit or Loss	34	34	6	103	17	137
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(9)	(9)	(1)	(26)	(4)	(35)
	B. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income, net of tax	25	25	5	77	13	102
(X)	Total Comprehensive Income for the period (VIII+IX) (Comprising profit/(loss) and other comprehensive income for the period)	111	137	(343)	83	(443)	108
(XI)	Paid-up equity share capital (face value of ₹ 10/- each)	1,465	1,459	1,457	1,465	1,457	1,459
(XII)	Other Equity (Excluding Revaluation Reserve)						29,381
(XIII)	Earnings per equity Share (for continuing operation) (Not annualised)						
	a) Basic (amount in ₹)	0.59	0.76	(2.40)	0.04	(3.14)	0.04
	b) Diluted (amount in ₹)	0.58	0.76	(2.40)	0.04	(3.14)	0.04

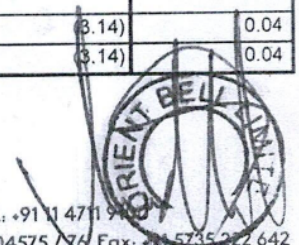
Orient Bell Limited

CORPORATE OFFICE: Iris House, 16 Business Centre, Nangal Raya, New Delhi - 110 046, India. Tel.: +91 11 4711 9446

REGD. OFFICE: 8 Industrial Area, Sikandrabad - 203 205 (U.P.) India. Tel.: +91 5735 222 203 / 222 / 424, +91 81910 04575 / 76 Fax: +91 5735 222 642

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

CIN: L14101UP1977PLC021546





Statement of Unaudited Consolidated Financial Results For The Quarter and Nine Months Ended December 31, 2024

(₹ in lakh)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I)	Revenue from Operations						
	a. Income from Operation	16,193	15,934	16,096	46,848	46,280	66,950
	b. Other Operating Revenue	109	101	132	303	333	496
	Revenue from Operations (a+b)	16,302	16,035	16,228	47,151	46,613	67,446
(II)	Other Income	51	49	31	155	219	272
(III)	Total Income (I+II)	16,353	16,084	16,259	47,306	46,832	67,718
(IV)	Expenses						
	a. Cost of Materials Consumed	2,520	2,441	2,691	7,298	7,691	10,654
	b. Purchases of Stock In Trade	5,096	4,485	4,507	13,583	12,498	19,484
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(227)	428	(830)	507	(632)	(563)
	d. Employees Benefits Expense	2,579	2,421	2,578	7,482	7,421	9,919
	e. Depreciation and Amortisation Expense	563	571	550	1,702	1,592	2,142
	f. Finance Cost	108	135	44	371	137	194
	g. Other Expenses						
	Power & Fuel Charges	3,110	2,888	4,000	8,890	10,858	14,849
	Other Expenses	2,475	2,621	3,187	7,453	7,862	11,011
	Total Expenses (IV)	16,224	15,990	16,727	47,286	47,427	67,690
(V)	Profit / (Loss) from before exceptional Items and Tax (III-IV)	129	94	(468)	20	(595)	28
	Share of profit/(loss) of Associates	9	(14)	12	2	56	85
	Profit / (Loss) before Tax	138	80	(456)	22	(539)	113
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/ (Loss) before Tax (V + VI)	138	80	(456)	22	(539)	113
(VIII)	Tax Expense						
	a. Current Tax	1	-	(7)	1	(7)	(7)
	b. Deferred Tax	40	(18)	(113)	12	(132)	29
	Total Tax Expenses	41	(18)	(120)	13	(139)	22
(IX)	Profit/(Loss) for the period (VII-VIII)	97	98	(336)	9	(400)	91
(X)	Other Comprehensive Income (OCI)						
	A. (i) Items that will not be reclassified to Profit or Loss	34	34	6	103	17	137
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(9)	(9)	(1)	(26)	(4)	(35)
	B. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income, net of tax	25	25	5	77	13	102
(XI)	Total Comprehensive Income for the period (IX+X) (Comprising profit/(loss) and other comprehensive income for the period)	122	123	(331)	86	(387)	193
(XII)	Paid-up equity share capital (face value of ₹ 10/- each)	1,465	1,459	1,457	1,465	1,457	1,459
(XIII)	Other Equity (Excluding Revaluation Reserve)						29,844
(XIV)	Earnings per equity Share (for continuing operation) (Not annualised)						
	a) Basic (amount in ₹)	0.66	0.66	(2.31)	0.06	(2.76)	0.63
	b) Diluted (amount in ₹)	0.66	0.66	(2.31)	0.06	(2.76)	0.62

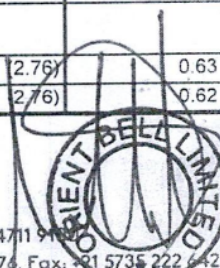
Orient Bell Limited

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

CIN: L14101UP1977PLC021546



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 January 25, 2025. These financial results have been limited reviewed by the Statutory Auditors of the Company.
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.

**For and on behalf of the Board of Directors of
Orient Bell Limited**

Madhur Daga
Managing Director

Place : New Delhi

Date : January 25, 2025



Orient Bell Limited