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

Statement of Standalone / Consolidated Audited Financial Results for the Quarter and Year ended 31st March, 2026 (₹ in Lacs)

Sl.No.	PARTICULARS	STANDALONE					CONSOLIDATED				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited [Note 7]	Unaudited	Audited [Note 7]	Audited	Audited	Audited [Note 7]	Unaudited	Audited [Note 7]	Audited	Audited
1	**Income from Operations**										
	(a) Revenue from operations	9,524.08	9,451.17	8,585.37	40,538.98	33,263.11	9,824.48	9,335.37	8,456.64	40,360.41	32,710.21
	(b) Other income	706.55	247.24	165.81	1,458.36	673.94	624.09	147.24	92.03	1,076.39	385.22
	Total Income	**10,230.63**	**9,698.41**	**8,751.19**	**41,997.34**	**33,937.05**	**10,448.57**	**9,482.61**	**8,548.67**	**41,436.80**	**33,095.43**
2	**Expenses**										
	(a) Cost of materials consumed	4,732.68	3,158.82	2,746.63	14,524.66	11,483.19	5,505.13	3,929.71	2,719.63	17,184.34	12,607.88
	(b) Purchases of stock-in-trade	1,701.91	1,089.44	1,567.42	8,726.70	6,252.34	314.06	(511.49)	(351.75)	916.26	224.56
	(c) Changes in inventories	(1,469.89)	632.81	605.16	(445.52)	(436.73)	(1,860.10)	167.04	1,292.26	(434.17)	(429.75)
	(d) Employee benefit expenses	741.34	709.69	528.46	2,759.82	2,511.91	1,202.18	1,191.36	915.76	4,606.23	4,024.12
	(e) Finance costs	78.34	82.70	128.40	333.77	567.51	121.51	122.63	198.35	510.19	708.73
	(f) Depreciation and amortisation expense	625.94	296.95	268.22	1,460.22	1,094.92	712.12	384.49	354.08	1,807.65	1,438.80
	(g) Power and fuel	1,023.85	1,048.08	852.86	3,808.92	4,154.68	1,395.30	1,501.21	1,091.99	5,696.67	5,396.55
	(h) Other expenses	2,166.54	1,932.48	1,688.44	8,214.84	7,018.72	2,347.78	1,895.34	1,870.60	8,107.49	7,803.63
	Total Expenses	**9,600.71**	**8,950.99**	**8,385.58**	**39,383.41**	**32,646.55**	**9,737.98**	**8,680.29**	**8,090.92**	**38,394.66**	**31,774.52**
3	**Profit before exceptional items and tax (1 - 2)**	**629.92**	**747.42**	**365.61**	**2,613.93**	**1,290.50**	**710.59**	**802.32**	**457.75**	**3,042.14**	**1,320.91**
4	Exceptional items (Note 3)	-	169.28	-	169.28	-	-	213.74	-	213.74	-
5	**Profit before tax (3 - 4)**	**629.92**	**578.14**	**365.61**	**2,444.65**	**1,290.50**	**710.59**	**588.58**	**457.75**	**2,828.40**	**1,320.91**
6	**Tax expenses**										
	Current tax charge	282.87	216.41	102.00	853.08	408.52	282.87	216.41	102.00	853.08	408.52
	Earlier years' tax	-	(11.35)	(0.34)	(11.35)	3.79	-	(11.35)	(0.34)	(11.35)	3.76
	Deferred tax charge / (credit)	(170.51)	(55.08)	(21.63)	(265.30)	(83.30)	(138.34)	(57.09)	9.25	(199.18)	(83.96)
	Total Tax Expenses	**112.36**	**149.98**	**80.04**	**576.44**	**329.01**	**144.53**	**147.97**	**110.91**	**642.55**	**328.32**
7	**Net Profit for the period (5- 6)**	**517.56**	**428.16**	**285.57**	**1,868.21**	**961.49**	**566.06**	**440.61**	**346.84**	**2,185.85**	**992.59**
8	**Other Comprehensive Income (net of tax)**										
	Items that will not be reclassified to profit or loss	40.41	(68.61)	55.35	(10.01)	36.38	57.08	(64.74)	57.47	11.12	35.18
	Items that may be reclassified to profit and loss	-	-	-	-	-	6.61	1.44	0.54	10.86	0.55
9	**Total Comprehensive Income for the period (7 + 8)**	**557.97**	**359.55**	**340.92**	**1,858.20**	**997.87**	**629.75**	**377.31**	**404.85**	**2,207.83**	**1,028.33**
10	**Paid-up Equity Share Capital (Face Value Re. 1/- per share)**	**1,196.52**	**1,196.52**	**1,196.52**	**1,196.52**	**1,196.52**	**1,196.52**	**1,196.52**	**1,196.52**	**1,196.52**	**1,196.52**
11	**Other equity**				**28,297.76**	**26,738.66**				**29,009.15**	**27,100.43**
	Earning Per Share (EPS) (of Re. 1/- each) (Rs.)										
	Basic EPS (Rs.)	**0.43**	**0.36**	**0.24**	**1.56**	**0.80**	**0.47**	**0.37**	**0.29**	**1.83**	**0.83**
	Diluted EPS (Rs.)	**0.43**	**0.36**	**0.24**	**1.56**	**0.80**	**0.47**	**0.37**	**0.29**	**1.83**	**0.83**

Notes:

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 meetingsheld on 27th May, 2026, 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 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.

3 The Board of Directors granted in-principle approval for the sale of the thermal power station (part of power division) of the Company located at the Porbandar Plant. The Company has received the Valuation Report for the same. In accordance with Ind AS-105 Non-current Assets Held for Sale and Discontinued Operations, the Company has re-classified the Thermal Power Station's plant & machinery and building from Property, plant & Equipment (PPE) to Asset Held for sale under Current Assets with a written-down value (WDV) of ₹ 376.93 lacs.

4 Based on the technical evaluation, the Company has revised estimated useful life of Wind Turbines (under power segment) and accordingly, additional depreciation impact for the quarter and the year ended 31st March,2026 of ₹338.21 lacs is charged to the profit and loss account.

5 Effective 21 November 2025, the Government of India has consolidated multiple existing labour legislation into a unified framework comprising four Labour Codes (collectively referred to as the 'New Labour Codes'). These legislative changes have revised the definition of wages for the purpose of computation of employee benefits and expanded the scope and eligibility of certain employees related social security benefits. Based on a detailed assessment carried out, the parent company and its subsidiaries incorporated in India have evaluated the incremental impact arising from the implementation of the New Labour Codes. Considering the materiality, regulatory-driven and non-recurring nature of this impact, an incremental impact of Rs. 169.28 lacs and of Rs. 213.74 lacs have been recognized as an exceptional item in standalone and consolidated financial results respectively.

6 The Board of Directors has recommended a dividend of Rs. 0.35 per equity share of Rs. 1 each (i.e 35%) for the year ended 31st March, 2026, subject to the approval of shareholders in ensuing Annual General Meeting.

7 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.

8 The complaints from investors / shareholders for the quarter ended on March 31, 2026: Received - 1 ; Disposed - 1 ; Closing Balance - Nil.

For Orient Ceratech Ltd.

Manan Shah
Managing Director
(DIN 06378095)

Place: Mumbai
Date: 27th May 2026

ORIENT CERATECH LIMITED

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

(₹ in Lacs)

PARTICULARS	STANDALONE					CONSOLIDATED				
	Quarter Ended			Year Ended		Quarter Ended			Year Ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
1. Segment revenue										
A. Alumina Refractories & Monolithics products & bauxite ores	9,406.35	9,343.03	8,501.45	39,887.38	32,686.29	9,706.75	9,227.22	8,372.71	39,708.81	32,133.39
B. Power division	117.73	108.14	83.92	651.60	1,553.61	117.73	108.14	83.92	651.60	1,553.61
Total	**9,524.08**	**9,451.17**	**8,585.37**	**40,538.98**	**34,239.90**	**9,824.48**	**9,335.37**	**8,456.64**	**40,360.41**	**33,687.00**
Less: Inter segment revenue	-	-	-	-	976.79	-	-	-	-	976.79
Net Revenue from operations	**9,524.08**	**9,451.17**	**8,585.37**	**40,538.98**	**33,263.11**	**9,824.48**	**9,335.37**	**8,456.64**	**40,360.41**	**32,710.21**
2. Segment results										
A. Alumina Refractories & Monolithics products & bauxite ores	1,600.58	1,134.75	860.46	4,567.91	3,032.87	1,724.39	1,229.59	1,022.57	5,172.53	3,204.48
B. Power division	(516.38)	(32.51)	(70.08)	(432.76)	9.54	(516.38)	(32.51)	(70.08)	(432.76)	9.54
Total	**1,084.20**	**1,102.24**	**790.38**	**4,135.15**	**3,042.41**	**1,208.01**	**1,197.07**	**952.49**	**4,739.77**	**3,214.03**
Less : Interest	78.34	82.70	128.40	333.77	567.51	121.51	122.63	198.35	510.19	708.73
Less : Unallocable expenditure net off unallocable income	375.94	272.12	296.39	1,187.45	1,184.39	375.91	272.11	296.39	1,187.45	1,184.39
Profit before exceptional items and tax	**629.92**	**747.42**	**365.61**	**2,613.93**	**1,290.50**	**710.59**	**802.32**	**457.75**	**3,042.14**	**1,320.91**
Less: Exceptional items	-	169.28	-	169.28	-	-	213.74		213.74	
Profit before tax	**629.92**	**578.14**	**365.61**	**2,444.65**	**1,290.50**	**710.59**	**588.58**	**457.75**	**2,828.40**	**1,320.91**
3. Segment Assets & Liabilities										
Segment Assets										
A. Alumina Refractories & Monolithics products & bauxite ores	29,249.81	27,492.41	28,040.43	29,249.81	28,040.43	32,722.27	30,426.37	32,173.10	32,722.27	32,173.10
B. Power division	2,698.62	3,521.45	3,797.69	2,698.62	3,797.69	2,698.62	3,521.45	3,797.69	2,698.62	3,797.69
C. Unallocated	6,143.50	6,065.05	5,812.24	6,143.50	5,812.24	6,143.50	6,065.05	5,812.24	6,143.50	5,812.24
Total	**38,091.93**	**37,078.91**	**37,650.36**	**38,091.93**	**37,650.36**	**41,564.39**	**40,012.87**	**41,783.03**	**41,564.39**	**41,783.03**
Segment Liabilities										
A. Alumina Refractories & Monolithics products & bauxite ores	4,650.39	3,304.08	3,194.97	4,650.39	3,194.97	7,411.46	5,598.41	6,965.86	7,411.46	6,965.86
B. Power division	418.09	451.44	440.50	418.09	440.50	418.09	451.44	440.50	418.09	440.50
C. Unallocated	3,529.17	4,387.09	6,079.71	3,529.17	6,079.71	3,529.17	4,387.09	6,079.71	3,529.17	6,079.71
Total	**8,597.65**	**8,142.61**	**9,715.18**	**8,597.65**	**9,715.18**	**11,358.72**	**10,436.94**	**13,486.08**	**11,358.72**	**13,486.08**

For Orient Ceratech Ltd.

Manan Shah
Managing Director
(DIN 06378095)

Place: Mumbai
Date:27th May 2026

ORIENT CERATECH LIMITED
STATEMENT OF ASSETS & LIABILITIES

(₹ in Lacs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Audited	Audited	Audited	Audited
ASSETS				
I. Non-current assets				
(a) Property, plant and equipment	10,673.08	10,203.38	15,154.33	14,913.65
(b) Capital work-in-progress	62.71	2,483.20	861.90	2,587.74
(c) Right-of-use assets	66.55	69.70	66.55	69.70
(d) Intangible assets	8.86	8.86	8.86	8.86
(e) Financial assets				
(i) Investments	509.03	509.03	-	-
(ii) Loans	4,000.44	4,050.95	0.62	5.19
(iii) Other financial assets	437.46	397.04	584.61	526.92
(f) Other non-current assets	36.31	28.49	174.05	29.55
Total non-current assets	**15,794.44**	**17,750.65**	**16,850.92**	**18,141.61**
II.Current assets				
(a) Inventories	10,104.08	9,237.68	12,528.58	11,611.93
(b) Financial assets				
(i) Trade receivables	7,620.21	7,706.24	7,683.02	7,706.24
(ii) Cash and cash equivalents	557.22	368.97	793.19	524.22
(iii) Other bank balances	134.19	95.55	134.19	95.55
(iv) Loans	7.83	8.60	11.87	14.64
(v) Others financial assets	53.44	73.59	67.23	290.16
(c) Current tax assets (net)	493.35	465.64	536.51	494.36
(d) Other current assets	2,950.24	1,943.44	2,581.95	2,904.32
(d) Assets held for sale	376.93		376.93	
Total current assets	**22,297.49**	**19,899.71**	**24,713.47**	**23,641.42**
Total Assets	**38,091.93**	**37,650.36**	**41,564.39**	**41,783.03**
EQUITY AND LIABILITIES				
Equity				
Equity share capital	1,196.52	1,196.52	1,196.52	1,196.52
Other equity	28,297.76	26,738.66	29,009.15	27,100.43
Total equity	**29,494.28**	**27,935.18**	**30,205.67**	**28,296.95**
LIABILITIES				
I. Non-current liabilities				
(a) Financial liabilities				
(i) Borrowings	630.76	1,073.16	2,180.76	3,673.16
(ii) Other financial liabilities	75.00	-	75.00	-
(b) Provisions	209.86	126.57	261.40	167.91
(c) Deferred tax liabilities (net)	765.03	1,033.70	916.43	1,111.86
Total non-current liabilities	**1,680.65**	**2,233.43**	**3,433.59**	**4,952.93**
II.Current liabilities				
(a) Financial liabilities				
(i) Borrowings	1,780.12	3,478.42	1,780.12	3,478.42
(ii) Trade payables				
- Total outstanding dues of micro and small enterprises	6.40	190.17	144.80	202.43
- Total outstanding dues of creditors other than micro and small enterprises	4,100.94	3,019.78	4,811.55	3,969.33
(iii) Other financial liabilities	48.16	150.39	92.81	150.39
(b) Provisions	135.79	25.70	186.33	58.26
(c) Other current liabilities	585.02	542.76	648.95	599.79
(d) Current tax liabilities (net)	260.57	74.53	260.57	74.53
Total current liabilities	**6,917.00**	**7,481.75**	**7,925.13**	**8,533.15**
Total equity and liabilities	**38,091.93**	**37,650.36**	**41,564.39**	**41,783.03**

For Orient Ceratech Ltd.

Manan Shah
Managing Director
(DIN 06378095)

Place: Mumbai
Date:27th May 2026

ORIENT CERATECH LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ in Lacs)

	PARTICULARS	STANDALONE		CONSOLIDATED	
		Year Ended March 31, 2026	Year Ended March 31, 2025	Year Ended March 31, 2026	Year Ended March 31, 2025
A	**Cash Flow from Operating Activities:**				
	Net profit for the year	**1,868.20**	**961.49**	**2,185.85**	**992.59**
	Adjustments for:				
	Depreciation and amortisation	1,460.22	1,094.92	1,807.65	1,438.79
	Income tax expenses	576.44	329.01	642.55	328.32
	Loss/(gain) on disposal / Impairment of property, plant & equipment	87.31	(4.70)	87.31	(4.70)
	Provision for doubtful debts/(sundry balances written back)	142.10	(29.62)	144.17	(29.62)
	Exchange rate adjustments on foreign currency translation (net)	-	-	10.86	0.55
	Interest income	(433.97)	(351.48)	(45.05)	(48.62)
	Finance Cost	333.77	567.51	510.20	708.73
	Operating Profit before Working Capital Changes	**4,034.07**	**2,567.13**	**5,343.53**	**3,386.05**
	Working Capital Changes:				
	Decrease / (Increase) in trade and other receivables	115.59	33.96	255.57	(172.93)
	Decrease / (Increase) in other assets	(1,014.64)	4,593.31	177.87	1,206.85
	Decrease / (Increase) in inventories	(866.40)	(1,448.23)	(916.66)	(1,100.77)
	Decrease / (Increase) in provisions	180.02	(8.48)	236.43	6.40
	Decrease / (Increase) in trade and other payables	782.88	(1,153.35)	719.55	(687.55)
	Cash generated from Operations	**3,231.52**	**4,584.35**	**5,816.29**	**2,638.05**
	Direct taxes paid (net)	(683.41)	(556.60)	(697.85)	(549.50)
	Net Cash generated from Operating Activities	**2548.11**	**4,027.74**	**5,118.44**	**2,088.55**
B	**Cash Flow from Investing Activities**				
	Payments for property, plant and equipment and CWIP	(315.76)	(2,399.51)	(1,128.80)	(2,515.09)
	Purchase of investments	-	-	-	-
	Proceeds from disposal of property, plant and equipment and CWIP	345.26	9.22	345.26	9.22
	Interest received	433.97	351.48	45.05	48.62
	Proceed/ (Deposit) from Term deposits and margin money with bank	(88.47)	123.10	(105.74)	123.11
	Loans Received back/ (given)	51.28	(0.51)	7.34	(4.37)
	Net cash flow (used in) Investing Activities	**426.28**	**(1,916.22)**	**(836.89)**	**(2,338.51)**
C	**Cash Flow from Financing Activities**				
	Proceeds from borrowings	-	42.19	-	2,642.17
	Repayments of borrowings	(447.68)	(414.12)	(1,497.69)	(414.12)
	Changes in working capital loans (net)	(1,693.02)	(838.74)	(1,693.02)	(838.74)
	Dividend paid	(308.50)	(307.82)	(308.50)	(307.82)
	Interest paid	(336.94)	(563.74)	(513.36)	(704.99)
	Net Cash flow (used in) / from Financing Activities	**(2,786.14)**	**(2,082.24)**	**(4,012.57)**	**376.50**
	Net Increase / (decrease) in cash & cash equivalents	188.25	29.28	268.98	126.55
	Cash & Cash equivalent at the beginning of the period	368.97	339.69	524.22	397.67
	Cash & Cash equivalent at the end of the period	**557.22**	**368.97**	**793.19**	**524.22**

Component of Cash and Cash Equivalents

Particulars	**-**	**-**	**-**	**-**
Cash and cash equivalents comprise of:				
Balances with Banks	382.05	288.68	616.64	441.92
Cash on Hand	7.32	4.24	8.70	6.25
Other term deposits	167.85	76.05	167.85	76.05
Cash and cash equivalents at the end of the year	**557.22**	**368.97**	**793.19**	**524.22**

For Orient Ceratech Limited

Manan Shah
Managing Director
(DIN 06378095)

Place: Mumbai
Date:27th May 2026