ORICON ENTERPRISES LTD

Date: November 04, 2026

To,

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001
Scrip Code: 513121

National Stock Exchange of India Limited
Bandra Kurla Complex,
5th Floor, Exchange Plaza,
Bandra (East), Mumbai – 400051
NSE Symbol: ORICONENT

Dear Sir/Madam,

Sub: Outcome of Board Meeting.

This is to inform you that pursuant to Schedule III of Regulation 30, 33 and other applicable provisions, if any, of SEBI (Listing Obligations and Disclosure Requirement), Regulations 2015 the Board of Directors of the Company at their Meeting held on Wednesday, November 04, 2026 has:

1. Considered and Approved Un-audited Standalone & Consolidated Financial Results of the Company along with Segment wise revenue, results and capital employed, statement of assets and liabilities and Cash Flow Statement for the quarter/half-year ended September 30, 2026, as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

A copy of the Un-audited Standalone & Consolidated Financial Results for the quarter/half-year ended September 30, 2026, along with Segment wise revenue, results, capital employed, statement of assets and liabilities, Cash Flow Statement and Limited Review Report issued by the Statutory Auditors of the Company are enclosed herewith.

2. accorded its approval for change of Registered Office of the Company from 1076, Dr. E Moses Road Worli Mumbai – 400018 to 3rd Floor Prospect Chambers , D.N. Road Fort ,Mumbai – 400001.

The Meeting of the Board of Directors of the Company was commenced at 05:30 P.M. and concluded at 07:30 P.M.

We hope you will find it in order and request you to take the same on your records.

Thanking you,
Yours faithfully,

For **Oricon Enterprises Limited**

BAL MUKAND GAGGAR

Digitally signed by BAL MUKAND GAGGAR
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Bal Mukand Gaggar
Joint Managing Director cum Chief Financial Officer
DIN: 02324428

Independent Auditor's Review Report on the quarter and year to date Unaudited Standalone Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Oricon Enterprises Limited

1. Introduction

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Oricon Enterprises Limited** (the "Company") for the quarter and half year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circulars.

The preparation of the Statement 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the SEBI Circulars is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

2. Scope of Review

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 is free of material misstatement. 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.

3. Conclusion

Based on our review conducted as above, 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 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 recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the SEBI Circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **S G N & Co.**
Chartered Accountants
Firm Registration No. 134565W

Shreyans Sunil Jain
Digitally signed by Shreyans Sunil Jain
Date: 2026.11.04 19:36:22 +05'30'

Shreyans Jain
Partner
Membership No. 147097
UDIN: 26147097ZTOFQK9852

Place: Mumbai
Date: November 04, 2026

Oricon Enterprises Limited
CIN: L28100MH1968PLC014156

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2026

(Rs. in Lakhs)

	Particulars	For the Quarter Ended			For the Half Year Ended		For the Year Ended
		Sept 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	Sept 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	March 31, 2026 (Audited)
	Continuing Operations						
I	**INCOME**						
	Revenue from Operations	994.68	368.75	42.90	1,363.44	56.00	1,620.22
	Other Income	1,761.93	2,627.05	1,538.89	4,388.99	3,219.23	5,144.08
	Total Income (I)	**2,756.61**	**2,995.81**	**1,581.79**	**5,752.42**	**3,275.22**	**6,764.31**
II	**EXPENSES**						
	Stores & Spares Consumed	-	-	0.15	-	0.24	0.28
	Purchase of Stock-in-trade	962.11	344.60	35.07	1,306.71	49.54	1,615.64
	Changes in Inventories of Finished Goods, Stock in Trade and Work in Progress	-	-	-	-	-	288.19
	Employee Benefits Expense	241.09	260.17	277.56	501.26	576.62	1,162.47
	Finance Cost	5.70	6.06	22.40	11.77	43.85	62.45
	Depreciation and Amortisation Expense	56.07	47.84	59.61	103.91	109.48	193.45
	Other Expenses (refer note 9)	359.23	1,129.05	323.23	1,488.28	638.10	2,102.42
	Total Expenses (II)	**1,624.20**	**1,787.74**	**718.03**	**3,411.93**	**1,417.83**	**5,424.88**
III	**Profit / (Loss) before Tax and Exceptional Items(I - II)**	**1,132.41**	**1,208.08**	**863.76**	**2,340.49**	**1,857.39**	**1,339.43**
IV	Exceptional Item	-	-	-	-	-	-
V	**Profit / (Loss) before Tax (III + IV)**	**1,132.41**	**1,208.08**	**863.76**	**2,340.49**	**1,857.39**	**1,339.43**
VI	**Tax Expense**						
	Current Tax Relating to :						
	- Current Year	281.72	167.63	241.43	449.34	233.10	162.52
	- Current Tax for Earlier Years	6.00	-	-	6.00	-	121.15
	- Deferred Tax	13.21	184.71	52.00	197.93	329.52	323.25
	Total Tax Expense	**300.94**	**352.34**	**293.42**	**653.28**	**562.62**	**606.92**
VII	**Profit / (Loss) after Tax for the period/Year from Continuing Operations (V - VI)**	**831.48**	**855.74**	**570.34**	**1,687.22**	**1,294.77**	**732.51**
VIII	**Discontinued Operations**						
a	Profit before tax from discontinued operations (refer note 4, 5, 6 & 7)	-	-	216.66	-	137.89	489.87
	Tax expenses of discontinued operations	-	-	(54.53)	-	(34.70)	(118.26)
	Profit after tax from discontinued operations	-	-	162.13	-	103.20	351.61
b	Profit / (loss) before tax from slump sale of discontinued operations (refer note 4 & 6)	62.78	(18.36)	283.63	44.42	283.63	(233.21)
	Impairment (loss) / reversed before tax on net assets held for sale (refer note 6)	-	-	(367.34)	-	(367.34)	-
	Tax on profit related to slump sale of discontinued operations	(8.98)	2.63	11.97	(6.35)	11.97	33.36
	Profit / (Loss) after tax from slump sale of discontinued operations	**53.81**	**(15.73)**	**(71.74)**	**38.07**	**(71.74)**	**(199.85)**
IX	**Profit / (Loss) after Tax from Discontinued Operations (a+b)**	**53.81**	**(15.73)**	**90.40**	**38.07**	**31.46**	**151.76**
X	**Profit / (Loss) after tax for the period/year (VII + IX)**	**885.28**	**840.00**	**660.72**	**1,725.29**	**1,326.22**	**884.28**
XI	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss						
	(i) Remeasurement of Defined Benefit Plans	(0.82)	(0.82)	(11.20)	(1.64)	(22.40)	(84.96)
	(ii) Equity Instruments Through OCI	5,467.98	5,084.79	(899.33)	10,552.77	(25.71)	(4,224.36)
	(iii) Change in Revaluation Surplus - Land (refer note 12)	(416.84)	-	-	(416.84)	-	(6,086.21)
	(iv) Tax on above	(719.55)	(726.92)	(64.24)	(1,446.47)	(186.35)	(1,204.94)
	Other Comprehensive Income for the period/year After Tax	**4,330.77**	**4,357.05**	**(974.77)**	**8,687.82**	**(234.45)**	**(11,600.48)**
XII	**Total Comprehensive Income for the period/year (X + XI)**	**5,216.06**	**5,197.04**	**(314.05)**	**10,413.11**	**1,091.76**	**(10,716.21)**
XIII	**Paid-up Equity Share Capital** Face Value Rs.2/- per share each	**3,140.95**	**3,140.95**	**3,140.95**	**3,140.95**	**3,140.95**	**3,140.95**
XIV	Other Equity (Excluding Revaluation Reserve)						81,339.48
XV	**Earnings per share (in Rs.)**						
	Face Value Rs.2/- per share each (not annualised for quarter):						
	a) Earning per equity share (for continuing operations) (Basic earnings per share)	0.53	0.54	0.36	1.08	0.82	0.46
	b) Earning per equity share (for continuing operations) (Diluted earnings per share)	0.53	0.54	0.36	1.08	0.82	0.46
	c) Earning per equity share (for discontinued operations) (Basic earnings per share)	0.03	(0.01)	0.06	0.02	0.02	0.10
	d) Earning per equity share (for discontinued operations) (Diluted earnings per share)	0.03	(0.01)	0.06	0.02	0.02	0.10
	e) Earning per equity share (for continuing & discontinued operations) (Basic earnings per share)	0.56	0.53	0.42	1.10	0.84	0.56
	f) Earning per equity share (for continuing & discontinued operations) (Diluted earnings per share)	0.56	0.53	0.42	1.10	0.84	0.56

See accompanying notes to unaudited standalone financial results

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Notes to unaudited standalone financial results:

1 The above unaudited standalone financial results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit committee and approved by the Board of Directors in their respective meeting held on November 04, 2026.

2 The unaudited standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI).

3 The Shareholders of the Company in its Annual General Meeting held on September 29, 2026 has approved the payment of Dividend for the Financial year ended March 31, 2026 of Rs. 0.20 per equity share of Rs. 2/- each which was proposed by Board of Directors on May 29, 2026 and same was paid on October 06, 2026.

4 **Discontinued Operations:**
During the year ended March 31, 2025, w.e.f. July 24, 2024, the Company had transferred its business of 'manufacturing, trading and Sale of Plastic Closures and Preforms situated at Kundaim Industrial Estate, Kundaim in the state of Goa and IDCO Khordha in the state of Odisha [Undertaking(s)] business on slump sale basis. Details of additional profit on slump sale in year ended March 31, 2026 arising from the same is disclosed as "Profit after tax from slump sale of discontinued operations" as under:

(Rs in lakhs)

Particulars	For the Quarter Ended			For the Half Year Ended		For the Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2025	30.09.2025	31.03.2026
Profit from slump sale of discontinued operations						
Profit before tax from slump sale	-	-	283.63	-	283.63	283.63
Tax on above	-	-	11.97	-	11.97	11.97
Profit after tax from slump sale	-	-	295.60	-	295.60	295.60

5 **Discontinued Operations:**
The Board of Directors at its Meeting held on September 07, 2023 had, subject to the receipt of necessary licenses, approvals, permissions, consents from appropriate authorities, approved sale of assets being Land and Plant & Machinery at village Niphan and Anandwadi, District Raigarh, Maharashtra for a total consideration of Rs 1,900 lakhs to 'Narendra Plastochem Private Limited' (NPPL). Further, amendment agreement dated August 25, 2025, the total consideration is increased to Rs 2,010 lakhs from Rs 1,900 lakhs. NPPL has obtained all the necessary licenses, approvals, permissions, consents from appropriate authorities. During quarter and half year ended September 30, 2025 and the year ended March 31, 2026, the Company has sold Land on August 25, 2025 and recognised profit of Rs. 254.69 lakhs which included other "Other Income" below. Further, Plant & Machinery is subsequently sold on October 15, 2025 and recognised profit of Rs. 140.37 lakhs included in year ended March 31, 2026. Effecive October 15, 2025, the Company has transferred and handedover its assets of Petrochemical unit to Narendra Plastochem Private Limited in terms of Asset Purchase Agreement.

Accordingly, the Company has classified the operations of Petrochemical Unit as Discontinued Operations as per Ind AS 105 – "Non -Current Assets held for Sale and Discontinued Operations".

Financial Performance

(Rs in lakhs)

Particulars	For the Quarter Ended			For the Half Year Ended		For the Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
Revenue						
Revenue from operations	-	-	1,099.90	-	2,377.06	2,748.09
Other Income	-	-	271.89	-	286.89	420.12
Total Income	-	-	**1,371.79**	-	**2,663.95**	**3,168.21**
Expenses						
Cost of material consumed	-	-	1,117.82	-	2,225.30	2,372.81
Stores & Spares consumed	-	-	28.63	-	49.37	64.76
Changes in inventories of Finished goods, stock in trade and work in progress	-	-	(147.30)	-	(114.09)	138.92
Employee benefits expense	-	-	50.37	-	106.62	195.80
Finance cost	-	-	-	-	-	-
Depreciation and amortisation expense	-	-	4.68	-	9.39	12.41
Other expenses	-	-	162.05	-	299.16	375.88
Total Expenses	-	-	**1,216.24**	-	**2,575.75**	**3,160.57**
Profit before tax	-	-	**155.54**	-	**88.21**	**7.65**
Tax expense	-	-	(39.15)	-	(22.20)	(1.92)
Profit after tax	-	-	**116.39**	-	**66.00**	**5.72**

6 **Discontinued Operations:**
During the quarter ended September 30, 2025, the Board of Directors of the Company has approved the sale of business of manufacturing, trading and sale of Metal Crown Seals and Roll On Pilfer Proof Closures (Sale of Undertaking), situated at MIDC, Murbad, Distnct Thane (Maharashtra) by way of Slump sale on a going concern basis. On August 08, 2025, the Company had entered into a Business Transfer Agreement (BTA) for sale of the said Undertaking to Guala Closures (India) Private Limited at an enterprise value of Rs. 4,250 lakhs subject to adjustments in terms of BTA. The above transaction was approved by the Shareholders of the Company. Subsequently, necessary approvals, consents, permissions and sanctions has been obtained. The said transaction has been completed on November 03, 2025. The Company had provided the loss of Rs.516.83 lakhs during the year ended March 31, 2026

Further, during the quarter ended June 30, 2026, the Company has recognised additional loss (net) of Rs. 18.36 lakhs on account of adjustment due to change in Delta Working Capital in terms of BTA dated August 08, 2025. Further during the quarter ended September 30,2026 the company has recoginsed additional gain (net) of Rs. 82.78 lakhs on account of adjustment due to change in Delta Working Capital in terms of BTA dated August 08, 2025.



(i) **Details of (Profit) / loss on slump sale of "Sale of Undertakings" as on transaction date is given below :**

(Rs in lakhs)

Particulars	For the Quarter Ended			For the Half Year Ended		For the Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
Base Price	-	-	4,250.00		4,250.00	4,250.00
Less: Employee Provisions	-	-	(601.48)		(601.48)	(746.23)
Add: Delta working capital	(62.78)	18.36	510.46	(44.42)	510.46	713.48
Add: Additional Consideration	-	-	100.00		100.00	100.00
Total Consideration	**(62.78)**	**18.36**	**4,258.98**	**(44.42)**	**4,258.98**	**4,317.25**
Net Assets of Discontinued Operations	-	-	4,626.32	-	4,626.32	4,834.09
(Profit) / Loss on Slump Sale of Discontinued Operations	**(62.78)**	**18.36**	**367.34**	**(44.42)**	**367.34**	**516.83**
Tax on above	8.98	(2.63)	-	6.35	-	(21.39)
Net (Profit) / loss on Slump Sale of Discontinued Operations	**(53.81)**	**15.73**	**367.34**	**(38.07)**	**367.34**	**495.45**

(ii) Accordingly, the Company has classified the operations of said undertaking as Discontinued Operations as per Ind AS 105 – "Non -Current Assets held for Sale and Discontinued Operations".

Financial Performance

Particulars	For the Quarter Ended			For the Half Year Ended		For the Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
Revenue						
Revenue from operations	-	-	2,653.81	-	5,707.86	6,821.30
Other Income	-	-	26.57	-	30.13	28.81
Total Income	-	-	**2,680.38**	-	**5,737.99**	**6,850.12**
Expenses						
Cost of material consumed	-	-	1,521.46	-	3,129.61	3,604.65
Stores & Spares consumed	-	-	313.14	-	652.82	714.95
Changes in inventories of Finished goods, stock in trade and work in progress	-	-	(177.74)	-	(32.06)	101.20
Employee benefits expense	-	-	373.41	-	706.42	926.53
Finance cost	-	-	7.72	-	17.68	21.28
Depreciation and amortisation expense	-	-	70.63	-	142.14	173.79
Other expenses	-	-	522.75	-	1,177.04	1,286.89
Total Expenses	-	-	**2,631.37**	-	**5,793.65**	**6,829.29**
Profit before tax	-	-	**49.01**	-	**(55.67)**	**20.83**
Tax expense	-	-	(12.34)	-	14.01	(5.24)
Profit after tax	-	-	**36.67**	-	**(41.66)**	**15.59**

7 **Discontinued Operations:**

The Board of Directors at its Meeting held on December 29, 2025 had, approved sale of assets being Plant & Machinery and other fixed assets of Aluminium Collapsible Tube Division situated at Plot A-2/9, MIDC, Murbad, District Thane, Maharashtra for a total consideration of Rs. 238 lakhs to 'Precise Multitube Packaging-a proprietary concern". Effective December 31, 2025, the Company has transferred and handed over its assets of Aluminium Collapsible Tube unit to Precise Multitube Packaging in terms of Asset Purchase Agreement dated December 31, 2025. The company has sold Plant and Machinery and other fixed Assets on December 31, 2025 and recognised profit of Rs. 217.07 lakhs is included in "Other Income" below.

Accordingly, the Company has classified the operations of Aluminium Collapsible Tube Unit as Discontinued Operations as per Ind AS 105 – "Non -Current Assets held for Sale and Discontinued Operations".

Financial Performance

Particulars	For the Quarter Ended			For the Half Year Ended		For the Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
Revenue						
Revenue from operations	-	-	418.67	-	796.23	1,440.20
Other Income *	-	-	(3.23)	-	104.61	506.43
Total Income	-	-	**415.43**	-	**900.84**	**1,946.64**
Expenses						
Cost of material consumed	-	-	177.18	-	349.82	535.62
Stores & Spares consumed	-	-	62.69	-	112.99	226.97
Changes in inventories of Finished goods, stock in trade and work in progress	-	-	7.62	-	(17.93)	30.48
Employee benefits expense	-	-	6.27	-	18.38	(60.25)
Finance cost	-	-	1.52	-	2.81	5.32
Depreciation and amortisation expense	-	-	28.65	-	55.75	109.28
Other expenses	-	-	119.38	-	273.67	557.81
Total Expenses	-	-	**403.32**	-	**795.49**	**1,505.23**
Profit before tax	-	-	**12.11**	-	**105.35**	**441.40**
Tax expense	-	-	(3.05)	-	(26.51)	(111.09)
Profit after tax	-	-	**9.06**	-	**78.84**	**330.31**

* Includes profit of Rs. 217.07 lakhs on sale of Plant and Machinery of Aluminium Collapsible Tube Division at Murbad for the year ended March 31, 2026.

8 During the Quarter and half year ended September 30, 2026, the Company has sold / transferred its entire equity shareholding in Oriental Containers Limited, a non material subsidiary of the Company on July 08, 2026 for a consideration of Rs. 4.00 lakhs. Consequently, Oriental Containers Limited is ceased to be a subsidiary of the Company with effect from July 08, 2026. There is no profit/loss on sale transaction.

9 Other expenses for the quarter ended June 30, 2026 and half year ended September 30, 2026 includes Rs. 750.00 lakhs towards provision for doubtful old receivables and other expenses for the year ended March 31, 2026 includes write off of trade and other receivables aggregating to Rs.703.61 lakhs (net of provisions).

10 During the previous years, the Company divested its operating undertakings pursuant to sale of businesses (refer note 4, 5, 6 & 7). Pending the identification of new growth opportunities, surplus funds arising from such divestments have been deployed in treasury and other investment avenues in accordance with the applicable provisions of the Companies Act, 2013 and other applicable regulatory requirements. The Company continues its trading activities.

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11 Operating segments as per Ind AS 108 are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker ("CODM") of the Company. The CODM, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the Managing Director of the Company. Segment Reporting is given as under:

Standalone Segment wise Revenue, Results, Segment Assets and Liabilities for the quarter and Half year ended September 30, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	For the Quarter Ended			For the Half Year Ended		For the Year Ended
		Sept 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	Sept 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	March 31, 2026 (Audited)
(i)	**Segment Revenue**						
	Income from Operations						
	Trading	994.69	368.75	42.90	1,363.44	56.00	1,620.22
	Total	994.69	368.75	42.90	1,363.44	56.01	1,620.22
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Total (A)	994.69	368.75	42.90	1,363.44	56.01	1,620.22
	Discontinued Operations						
	Packaging #	-	-	3,072.48	-	6,504.08	8,261.50
	Petrochemical #	-	-	1,099.90	-	2,377.06	2,748.09
	Total (B)	-	-	4,172.38	-	8,881.15	11,009.59
	Total (A+B)	994.69	368.75	4,215.28	1,363.44	8,937.15	12,629.81
(ii)	**Segment Results** [Profit / (Loss) before tax and Interest from each segment]						
	Trading	32.57	24.15	7.82	56.72	6.47	4.59
	Total	32.57	24.15	7.82	56.72	6.46	4.59
	Less:						
	(i) Finance Cost	(5.70)	(6.06)	(22.40)	(11.77)	(43.85)	(62.45)
	(ii) Other unallocable income/(expense) net off unallocable expenditure/income	1,105.55	1,189.99	878.34	2,295.54	1,894.78	1,397.30
	Profit/(Loss) before Tax from continuing Operations	1,132.41	1,208.08	863.76	2,340.49	1,857.39	1,339.43
	Profit/(Loss) before Tax from discontinued Operations						
	Packaging #	-	-	61.12	-	49.68	462.23
	Profit before tax from slump sale of discontinued operations (refer note 4 & 6)	62.78	(18.36)	283.63	44.42	283.63	(233.21)
	Impairment loss before tax on net assets held for sale (refer note 6)	-	-	(367.34)	-	(367.34)	-
	Petrochemical #	-	-	155.54	-	88.21	7.65
	Total Profit Before Tax	1,195.20	1,189.72	996.71	2,384.91	1,911.56	1,576.10
(iii)	**Segment Assets**						
	(a) Petrochemical -discontinued operations #	-	-	1,908.88	-	1,908.88	-
	(b) Packaging -discontinued operations #	-	-	9,448.26	-	9,448.26	-
	(c) Trading	879.32	851.94	1,756.25	879.32	1,756.25	1,903.31
	(d) Unallocable	1,15,001.77	1,09,831.65	1,05,135.18	1,15,001.77	1,05,135.18	1,02,409.01
	Total	1,15,881.09	1,10,683.60	1,18,248.57	1,15,881.09	1,18,248.57	1,04,312.32
(iv)	**Segment Liabilities**						
	(a) Petrochemical -discontinued operations #	-	-	484.39	-	484.39	-
	(b) Packaging -discontinued operations #	-	-	2,380.79	-	2,380.79	-
	(c) Trading	42.77	111.66	-	42.77	-	1,153.92
	(d) Unallocable	8,591.93	8,595.36	4,969.18	8,591.93	4,969.18	6,084.37
	Total	8,634.70	8,707.02	7,834.35	8,634.70	7,834.35	7,238.29

Discontinued operations of Packaging Division at Goa and Khordha, Petrochemical division at Khopoli and Metal Crown Seals and Roll On Pilfer Proof Closures and Aluminium Collapsible Tubes at Murbad (refer note 4, 5, 6 & 7).

12 Subsequent to the quarter ended September 30, 2026, the Company entered into a Deed of Assignment-cum-Conveyance with Anand Rathi Towers Limited for the assignment of its leasehold rights in the land and sale of the building constructed thereon, situated at Off Dr. E. Moses Road, Worli, Mumbai – 400018 ("Property") for a total consideration of Rs.14,500 lakhs. The transaction was completed on October 30, 2026.
As at September 30, 2026, the Company has classified the said property as an asset held for sale in accordance with Ind AS 105 – Non-current Assets Held for Sale and Discontinued Operations. Further, the Company has recognised a revaluation decrease of Rs.416.84 lakhs in Other Comprehensive Income (OCI), adjusted against the existing revaluation surplus relating to the said property, in accordance with Ind AS 16 – Property, Plant and Equipment.

13 Previous period / year's figures have been regrouped / rearranged and reclassified wherever necessary to confirm to the current period's presentation. Further, as per the requirements of Ind AS 105 - "Non-current Assets Held for Sale and Discontinued Operations", the figures relating to the discontinued operations for the previous period / year have been regrouped/reclassified to conform to the current period's presentation.

For and on behalf of the Board of Directors
of Oricon Enterprises Limited

Adarsh Rajendra Somani

Adarsh Somani
Managing Director
DIN: 00192609

Place: Mumbai
Date: November 04, 2026

ORICON ENTERPRISES LIMITED MUMBAI

Statement of Assets and Liabilities	(Rs. in Lakhs)	
	Standalone	
ASSETS	**As at Sept 30, 2026 (Unaudited)**	**As at March 31, 2026 (Audited)**
Non-current Assets		
(a) Property, Plant and Equipment	1,252.90	16,251.81
(b) Capital work-in-progress	-	-
(c) Investment Property	1,760.41	1,785.01
(d) Investment in subsidiaries, associates and joint venture	24,079.66	24,083.66
(e) Financial Assets		
(i) Investments	52,237.06	32,698.26
(ii) Loans	3,516.24	3,818.12
(iii) Others	680.87	710.55
(f) Non-current tax assets	161.57	161.57
(g) Other non-current assets	773.65	776.31
Total non-current assets	**84,462.37**	**80,285.29**
Current Assets		
(a) Inventories	746.85	746.85
(b) Financial Assets		
(i) Investments	1,664.28	4,074.30
(ii) Trade Receivables	170.37	1,765.50
(iii) Cash & Cash Equivalents	427.73	334.32
(iv) Bank balances other than (iii) above	53.16	136.86
(v) Loans	12,321.54	11,570.83
(vi) Others	1,162.94	3,546.64
(c) Other current assets	346.86	703.94
		-
Total current assets	**16,893.73**	**22,879.24**
Assets as held for sale (refer note 12)	14,525.00	1,147.78
Total Assets	**1,15,881.09**	**1,04,312.32**

ORICON ENTERPRISES LIMITED MUMBAI

Statement of Assets and Liabilities		(Rs. in Lakhs)
	Standalone	
EQUITY AND LIABILITIES	**As at Sept 30, 2026 (Unaudited)**	**As at March 31, 2026 (Audited)**
Equity		
(a) Equity Share capital	3,141.49	3,141.49
(b) Other Equity	1,04,104.89	93,638.04
Total Equity	**1,07,246.39**	**96,779.53**
Liabilities		
Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	127.61	178.18
(ii) Others	19.53	23.03
(b) Provisions	196.53	273.09
(c) Deferred tax liabilities (net)	4,265.35	2,619.65
Total non-current liabilities	**4,609.01**	**3,093.95**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	96.98	93.28
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	112.93	1,165.31
(iii) Other financial liabilities	979.73	926.67
(iv) Other current liabilities	2,490.66	1,410.60
(v) Provisions	154.90	230.91
(vi) Current Tax Liabilities (Net)	190.48	-
Total current liabilities	**4,025.69**	**3,826.76**
Liability directly associated with assets classified as held for sale (refer note 12)	-	612.08
Total Liabilities	**8,634.70**	**7,532.78**
Total equity and liabilities	**1,15,881.09**	**1,04,312.32**



Oricon Enterprises Limited
Standalone Statement of Cash Flows for the Half Year ended September 30, 2026

(Rs. In Lakhs)

	Particulars	For the Half Year ended September 30, 2026 (Unaudited)	For the Half Year ended September 30, 2025 (Unaudited)
I	**Cash Flow From Operating Activities**		
	Profit before tax (including discontinuing operations)	**2,384.91**	**1,911.59**
	Adjustments for		
	Depreciation and Amortisation expenses	103.91	316.76
	Gain on sale of Property, Plant & Equipment (net)	(478.66)	(266.92)
	Provision on trade receivables based on Expected credit loss model	-	(62.26)
	Amortisation of Leasehold Land	2.65	5.30
	Sundry balances written back	(3.02)	(0.51)
	Sundry balances written off	0.00	146.13
	Provision for Doubtful Deposit	750.00	-
	Net (gain)/Loss on sale of investments	(485.51)	(1,346.14)
	Net gain/(loss) on financial assets mandatorily measured at Fair Value through Profit or Loss	(785.40)	(60.02)
	Impairment Loss	-	367.34
	(Profit)/Loss on slump sale of "Sale of Undertakings"	(44.42)	(283.63)
	Income on Investments	(254.86)	(307.62)
	Interest expenses	11.77	39.06
	Finance cost on Lease Rental	-	7.60
	Interest income on Bonds / NCDs	(424.12)	(138.01)
	Interest received	(1,255.69)	(738.97)
	Dividend Received	(309.90)	(378.73)
	Operating cash flows before working capital changes	**(788.34)**	**(789.02)**
	Changes in working capital		
	(Increase)/Decrease in trade receivables	1,595.14	339.01
	(Increase)/Decrease in inventories	-	50.06
	Increase/(Decrease) in trade payables	(1,049.35)	(1,314.46)
	(Increase)/Decrease in other financial assets	152.48	(138.41)
	(Increase)/Decrease in other assets	359.73	475.56
	Increase/(Decrease) in provisions	(154.21)	48.83
	Increase/(Decrease) in other financial liabilities	50.13	1,036.37
	Increase/(Decrease) in other current liabilities	1,080.06	1,567.98
	Cash generated from operations	**1,245.63**	**1,275.91**
	Taxes paid (including tax deducted at source)	(269.92)	20.02
	Net cash flows generated from operating activities	**975.71**	**1,295.93**
II	**Cash flows from investing activities**		
	Purchase of property, plant and equipment including CWIP & Capital Advances	-	1,073.89
	Investments	(4,496.24)	(3,086.74)
	Margin money for investments & related receivables	136.56	-
	Proceeds from slump sale (net of expenses)	362.17	2,960.29
	Loans given (net)	(448.83)	(4,109.82)
	Increase in financial instruments with bank	83.70	1,098.00
	Proceeds from sale of property, plant and equipment	2,108.14	434.42
	Liabilities Associates for assets held for sale	(612.08)	-
	Interest received	1,679.81	876.98
	Dividend Received	309.90	378.73
	Net cash flows (used in) investing activities	**(876.86)**	**(374.26)**
III	**Cash flows from financing activities**		
	Proceed from borrowings (Net)	(46.87)	26.79
	Interest paid	(11.77)	(39.06)
	Payment of Lease Liability	-	(46.35)
	Dividend Paid	53.19	(785.65)
	Net cash flows (used in) financing activities	**(5.44)**	**(844.27)**
IV	**Net increase (decrease) in cash and cash equivalents**	**93.41**	**77.39**
V	Cash and cash equivalents at the beginning of the period	334.32	387.93
VI	**Cash and cash equivalents at end of the period***	**427.73**	**465.33**
	Reconciliation of cash and cash equivalents as per Statement of Cash Flows		
	Cash and cash equivalents as per above comprise of the following		
	Cash and cash equivalents *	427.73	465.33
	Balances as per Statement of Cash Flows	**427.73**	**465.33**

Notes:

The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in the Ind AS - 7 on Statement of Cash Flow as notified under Companies (Accounts) Rules, 2015.

*includes amounts relating to Discounting Operation

ORICON ENTERPRISES LIMITED MUMBAI

Independent Auditor's Review Report on the quarter and year to date Unaudited Consolidated Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Oricon Enterprises Limited

Introduction

1) We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Oricon Enterprises Limited** ("the Parent"), which includes its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), and its Joint Venture Entity (refer note 4 below) for the quarter and half year ended September 30, 2026 (the "Statement") attached herewith, 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') read with SEBI 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, (Ind AS 34) "Interim Financial Reporting" 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 read with the SEBI Circulars. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of 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 is free of material misstatement.

   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 Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

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

Sr. No.	Name of the Entity	Relationship
1	Oricon Enterprises Limited	Parent
2	United Shippers Limited	Subsidiary
3	USL General Trading – FZE (Subsidiary of United Shippers Limited)	Subsidiary
4	United Shippers Logistics Limited (Subsidiary of United Shippers Limited) (up to July 31, 2025)	Subsidiary
5	Reay Road Iron & Metal Warehousing Private Limited	Subsidiary
6	Oriental Containers Limited (up to July 07, 2026)	Subsidiary
7	Claridge Energy LLP	Joint Controlled Entity
8	Technocap Oriental Private Limited (up to March 31, 2026)	Associate

Conclusion

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 (a) to (d) below, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Consolidated Financial Results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with relevant circulars issued thereunder including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6) a) We did not review Unaudited Standalone Financial Results of a subsidiary included in the Unaudited Consolidated Financial Results, whose financial results reflect financial assets of Rs. 2356.92 lakhs as at September 30, 2026, total income of Rs. 67.50 lakhs and Rs. 135.01 lakhs, total net loss after tax of Rs. 16.17 lakhs and Rs. 29.54 lakhs and total comprehensive loss of Rs. 16.17 lakhs and Rs. 29.54 lakhs for the quarter and half year ended September 30, 2026 respectively and net cash outflows of Rs. 22.53 lakhs as considered in the Unaudited Consolidated Financial Results.

These Unaudited Standalone Financial Results 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 the subsidiary, is solely based on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

b) We did not review Unaudited Standalone Financial Results of a subsidiary included in the Unaudited Consolidated Financial Results, whose financial results reflect financial assets of Rs. 156.07 lakhs as at September 30, 2026, total income of Rs. 922.21 lakhs and Rs. 1453.02 lakhs, total net Profit after tax of Rs. 137.81 lakhs and Rs. 424.77 lakhs and total comprehensive income of Rs. 543.20 lakhs and Rs. 800.29 lakhs for the quarter and half year ended September 30, 2026 respectively and net cash outflows of Rs. 158.54 lakhs as considered in the Unaudited Consolidated Financial Results.

These Unaudited Standalone Financial Results have been reviewed by other auditors whose report has 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 the said subsidiary, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

The said subsidiary is located outside India whose Unaudited Standalone Financial Results and other financial information have been prepared in accordance with accounting principles generally accepted in that respective country and which has been reviewed by other auditors under generally accepted auditing standards applicable in that country. The Parent Company's management has converted the unaudited financial results of the said subsidiary located outside India from accounting principles generally accepted in that country to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Parent Company's management. Our conclusion in so far as it relates to the financial information of the said subsidiary located outside India, is based on the report of other auditors and the conversion adjustments prepared by the management of the Parent Company and reviewed by us.

(c) We did not review Unaudited Standalone Financial Results of a subsidiary included in the Unaudited Consolidated Financial Results, whose financial results reflect total assets of Rs. 3.50 lakhs as at July 07, 2026 and total income of Rs. Nil and Rs. Nil, Total loss after tax of Rs. Nil and Rs. 0.01 lakhs, total comprehensive income loss of Rs. Nil and Rs. 0.01 lakhs for the July 01, 2026 to July 07, 2026 and for the period from April 01, 2026 to July 07, 2026 respectively and net cash outflows of Rs. Nil for the April 01, 2026 to July 07, 2026 in respect of the said subsidiary company, as considered in the Unaudited Consolidated Financial Results. Unaudited Standalone Financial Results 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 the subsidiary, is solely based on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

d) The Unaudited Consolidated Financial Results also include the Group's share of net profits/loss of Rs. Nil and Rs. Nil for quarter and half year ended September 30, 2026 respectively, as considered in the Unaudited Consolidated Financial Results, in respect of a Jointly Controlled Entity, whose financial results have not been reviewed by us. These Unaudited Standalone Financial Results have been reviewed by other auditors whose report has 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 the said Joint Controlled Entity, is solely based on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

For **S G N & Co.**
Chartered Accountants
Firm Registration No. 134565W
Shreyans Sunil Jain
Digitally signed by Shreyans Sunil Jain
Date: 2026.11.04 19:37:01 +05'30'
Shreyans Jain
Partner
Membership No. 147097
UDIN: 26147097QOBXXL8153

Place: Mumbai
Date: November 04, 2026

Oricon Enterprises Limited
CIN: L28100MH1968PLC014156

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2026

(Rs. In Lakhs)

	Particulars	For the Quarter Ended			For the Half Year Ended		For the Year Ended
		Sept 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	Sept 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	March 31, 2026 (Audited)
I	**Continuing Operations**						
	INCOME						
	Revenue from Operations	1,833.58	719.27	525.83	2,552.85	926.79	4,214.73
	Other Income	2,385.37	3,640.67	2,033.37	6,026.04	4,664.19	7,723.82
	Total Income (I)	**4,218.95**	**4,359.94**	**2,559.20**	**8,578.89**	**5,610.98**	**11,938.54**
II	**EXPENSES**						
	Stores & Spares Consumed	-	-	0.15	-	0.24	0.26
	Purchase of Stock-in-trade	1,792.08	693.58	505.13	2,485.66	899.46	4,773.01
	Changes in Inventories of Finished Goods, Stock in trade and Work in progress	-	-	-	-	-	288.19
	Employee Benefits Expense	306.96	315.97	335.46	624.93	691.64	1,404.46
	Finance Cost	12.15	13.08	26.75	25.23	55.25	93.26
	Depreciation and Amortisation Expense	70.69	62.32	76.06	133.01	140.98	256.29
	Other Expenses (refer note 10)	407.59	1,204.20	411.93	1,611.80	779.53	2,533.91
	Total Expenses (II)	**2,591.48**	**2,289.16**	**1,356.49**	**4,880.62**	**2,567.11**	**9,349.38**
III	**Profit / (loss) before Tax and Exceptional Items (I - II)**	**1,627.47**	**2,070.79**	**1,203.71**	**3,698.27**	**3,043.88**	**2,589.16**
IV	Share of Profit/(Loss) of Associate	-	-	(113.20)	-	(178.29)	(166.31)
V	**Profit / (Loss) before Tax and Exceptional Items (III + IV)**	**1,627.47**	**2,070.79**	**1,090.51**	**3,698.27**	**2,865.59**	**2,422.85**
VI	Exceptional Item [refer note 5]	1.30	-	17.44	1.30	17.44	440.19
VII	**Profit / (Loss) before Tax (V + VI)**	**1,628.77**	**2,070.79**	**1,107.95**	**3,699.57**	**2,883.03**	**2,863.05**
VIII	**Tax expense**						
	Current Tax relating to :						
	- Current Year	354.10	232.29	262.40	586.39	367.39	340.25
	- Current Tax for earlier years	6.00	-	-	6.00	-	358.68
	- Deferred Tax	12.91	273.29	57.11	286.19	436.94	344.33
	Total Tax Expense	**373.02**	**505.57**	**319.51**	**878.59**	**804.33**	**1,043.26**
IX	**Profit / (Loss) after Tax for the period /year from Continuing Operations (VII - VIII)**	**1,255.76**	**1,565.22**	**788.44**	**2,820.98**	**2,078.70**	**1,819.79**
X	**Discontinued Operations**						
a	Profit before tax from discontinued operations (refer note 6, 7, 8 & 9)	-	(0.00)	216.67	-	137.88	1,073.13
	Tax expenses of discontinued operations	-	(0.00)	(54.53)	-	(34.70)	(118.26)
	Profit after tax from discontinued operations	**-**	**(0.00)**	**162.14**	**-**	**103.18**	**954.87**
b	Profit / (loss) before tax from slump sale of discontinued operations (refer note 6 & 8)	62.78	(18.36)	263.63	44.42	263.63	(233.21)
	Impairment (loss) / reversed before tax on net assets held for sale (refer note 8)	-	-	(367.34)	-	(367.34)	-
	Tax on profit related to slump sale of discontinued operations	(8.98)	2.63	11.97	(6.35)	11.97	33.36
	Profit/(Loss) after tax from slump sale of discontinued operations	**53.81**	**(15.73)**	**(71.74)**	**38.07**	**(71.74)**	**(199.85)**
XI	**Profit / (Loss) after Tax from Discontinued Operations (a+b)**	**53.81**	**(15.75)**	**90.40**	**38.07**	**31.44**	**755.02**
XII	**Profit / (Loss) after tax for the period /year (IX + XI)**	**1,309.56**	**1,549.48**	**878.84**	**2,859.06**	**2,110.13**	**2,574.80**
XIII	**Other Comprehensive Income**						
	A) Items that will not be Reclassified to Profit or Loss						
	(i) Remeasurement of Defined Benefit Plans;	(0.82)	(0.82)	(11.20)	(1.64)	(22.40)	(84.96)
	(ii) Equity Instruments Through OCI;	6,896.22	6,889.89	(1,211.07)	13,786.11	(44.63)	(5,705.40)
	(iii) Change in Revaluation Surplus - Land (refer note 13)	(416.84)	-	-	(416.84)	-	(6,086.21)
	(iii) Tax on above	(950.39)	(985.05)	(19.66)	(1,935.44)	(183.64)	(993.15)
	B) Items that will be Reclassified to Profit or Loss				-		
	(i) Exchange Differences in Translating to Financial Statements of a Foreign Operation	217.63	(10.05)	496.34	207.59	491.21	1,379.65
	(ii) Debt Instruments Through OCI; (net of Tax)	67.76	80.18	21.58	167.94	129.31	(341.14)
XIV	**Other Comprehensive Income for the period / year after Tax**	**5,833.56**	**5,974.15**	**(724.01)**	**11,807.72**	**369.84**	**(11,831.21)**
XV	**Total Comprehensive Income for the period / year (XII + XIV)**	**7,143.13**	**7,523.63**	**154.83**	**14,666.77**	**2,479.98**	**(9,256.39)**
XVI	**Profit / (Loss) after Tax for the period /year attributable to:**						
a	Owners of the Company	1,309.56	1,549.48	878.82	2,859.06	2,110.13	2,574.82
b	Non-controlling Interests	-	-	-	-	-	(0.02)
		1,309.56	**1,549.48**	**878.82**	**2,859.06**	**2,110.13**	**2,574.80**
	Other Comprehensive Income for the period / year attributable to:						
a	Owners of the Company	5,833.57	5,974.15	(724.01)	11,807.72	369.84	(11,831.21)
b	Non-Controlling Interests	-	-	-	-	-	-
		5,833.57	**5,974.15**	**(724.01)**	**11,807.72**	**369.84**	**(11,831.21)**
	Total Comprehensive Income for the period / year attributable to:						
a	Owners of the Company	7,143.13	7,523.63	154.82	14,666.77	2,479.98	(9,256.37)
b	Non-controlling Interests	-	-	-	-	-	(0.02)
		7,143.13	**7,523.63**	**154.82**	**14,666.77**	**2,479.98**	**(9,256.39)**

ORICON ENTERPRISES LIMITED MUMBAI

(Rs. in Lakhs)

	Particulars	For the Quarter Ended			For the Half Year Ended		For the Year Ended
		Sept 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	Sept 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	March 31, 2026 (Audited)
XVII	**Paid-up equity share capital** Face Value Rs 2/- per share each	3,140.95	3,140.95	3,140.95	3,140.95	3,140.95	3,140.95
XVIII	Other Equity (excluding Revaluation Reserve)						98,396 55
XIX	**Earnings per share (in Rs.)** Face Value Rs 2/- per share each (not annualised for quarter).						
	a) Earning per equity share (for continuing operations) (Basic earnings per share)	0 80	1.00	0.50	1 80	1 32	1 16
	b) Earning per equity share (for continuing operations) (Diluted earnings per share)	0 80	1.00	0.50	1.80	1.32	1 16
	c) Earning per equity share (for discontinued operations) (Basic earnings per share)	0 03	(0 01)	0.06	0 02	0.02	0.48
	d) Earning per equity share (for discontinued operations) (Diluted earnings per share)	0 03	(0 01)	0 06	0 02	0 02	0 48
	e) Earning per equity share (for continuing & discontinued operations) (Basic earnings per share)	0 83	0.99	0 56	1 82	1 34	1 64
	f) Earning per equity share (for continuing & discontinued operations) (Diluted earnings per share)	0 83	0.99	0 56	1.82	1.34	1 64

See accompanying notes to unaudited consolidated financial results

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Notes to unaudited consolidated financial results:

1 The above unaudited consolidated financial results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit committee and approved by the Board of Directors in their respective meetings held on November 04, 2026.

2 The unaudited consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI).

3 The consolidated financial results represent the results of business operations of the Company, its subsidiary companies, United Shippers Limited (100%) along with subsidiaries USL General Trading–FZE, Dubai 100%, United Shippers Logistics Limited 100% up to July 31, 2025, Oriental Containers Limited (60%) up to July 08, 2026, Reay Road Iron & Metal Warehousing Private Limited (100%) and the Company's Jointly controlled entity Claridge Energy LLP (50%) and an Associate Company - Tecnocap Oriental Private Limited (25%) up to March 31, 2026.

4 The Shareholders of the Holding Company in its Annual General Meeting held on September 29, 2026 has approved the payment of Dividend for the Financial year ended March 31, 2026 of Rs. 0.20 per equity share of Rs. 2/- each which was proposed by Board of Directors on May 29, 2026 and same was paid on October 06, 2026.

5 **Exceptional Items:-**

a) During the year ended March 31, 2026, the subsidiary company United Shippers Limited has sold its subsidiary company namely United Shippers Logistics Limited to Alfalal Shipping Private Limited on July 31, 2025 for a consideration of Rs. 1 lakh and United Shippers Logistics Limited ceases to be subsidiary w.e.f August 01, 2025. The Company has recognised profit of Rs. 17.44 lakhs on sale of net assets of the subsidiary on said sale transaction and shown the same as exceptional item. Details of the same is as under:

Particulars	Rs. in lakhs
Proceeds from sale of said subsidiary company	1.00
Net assets of subsidiary company as at July 31, 2025	(16.44)
Gain on sale of subsidiary company	**17.44**

b) During the year ended March 31, 2026, the Holding Company has sold its Associates company namely Tecnocap Oriental Private Ltd on March 31, 2026 for a consideration of Rs. 550 lakh to TGP Technocap Group Partecipazioni S.R.L. Italy and Tecnocap Oriental Private Ltd ceases to be associate w.e.f April 01, 2026. The Company has recognised profit of Rs. 422.75 lakhs on sale of shares of the Associate Company on said sale transaction and shown the same as exceptional item. Details of the same is as under:

Particulars	Rs. in lakhs
Proceeds from sale of Associate Company	550.00
Carrying value of shares of Associate Company	(186.78)
Net	**363.22**
Restatement of elimination of unrealised profit on sale of Land to Associate Company	59.53
Gain on sale of Associate Company	**422.75**

c) During the Quarter and half year ended September 30, 2026, the Holding Company has sold / transferred its entire equity shareholding in Oriental Containers Limited, a non material subsidiary of the Company on July 08, 2026 for a consideration of Rs. 4.00 lakhs. Consequently, Oriental Containers Limited is ceased to be a subsidiary of the Holding Company with effect from July 08, 2026. The Company has recognised profit of Rs. 1.30 lakhs on sale of net assets of subsidiary on said sale transaction.

6 **Discontinued Operations:**

During the year ended March 31, 2025, w.e.f. July 24, 2024, the Holding Company had transferred its business of 'manufacturing, trading and Sale of Plastic Closures and Preforms situated at Kundaim Industrial Estate, Kundaim in the state of Goa and IDCO Khordha in the state of Odisha [Undertaking(s)] business on slump sale basis. Details of additional profit on slump sale in year ended March 31, 2026 arising from the same is disclosed as "Profit after tax from slump sale of discontinued operations" as under:

(Rs in lakhs)

Particulars	For the Quarter Ended			For the Half Year Ended		For the Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
Profit from slump sale of discontinued operations						
Profit before tax from slump sale	-	-	283.63	-	283.63	283.63
Tax on above	-	-	11.97	-	11.97	11.97
Profit after tax from slump sale	-	-	**295.60**	-	**295.60**	**295.60**

7 **Discontinued Operations:**

The Board of Directors of the Holding Company at its Meeting held on September 07, 2023 had, subject to the receipt of necessary licenses, approvals, permissions, consents from appropriate authorities, approved sale of assets of Company's Petrochemical Unit at village Niphan and Anandwadi, District Raigarh, Maharashtra for a total consideration of Rs 1,900 lakhs to 'Narendra Plastochem Private Limited' (NPPL). Further, amendment agreement dated August 25, 2025, the total consideration is increased to Rs. 2,010 lakhs from Rs. 1,900 lakhs. NPPL has obtained all the necessary licenses, approvals, permissions, consents from appropriate authorities. During the quarter and half year ended September 30, 2025 and for the year ended March 31, 2026, the Company has sold Land on August 25, 2025 and recognised profit of Rs. 254.69 lakhs which included other "Other Income" below. Further, Plant & Machinery is subsequently sold on October 15, 2025 and recognised profit of Rs. 140.37 lakhs included in for the year ended March 31, 2026. Effecive October 15, 2025, the Company has transferred and handedover its assets of Petrochemical unit to Narendra Plastochem Private Limited in terms of Asset Purchase Agreement.

Accordingly, the Holding Company has classified the operations of Petrochemical Unit as Discontinued Operations as per Ind AS 105 – "Non -Current Assets held for Sale and Discontinued Operations".

Financial Performance

(Rs in lakhs)

Particulars	For the Quarter Ended			For the Half Year Ended		For the Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
Revenue						
Revenue from operations	-	-	1,099.90	-	2,377.06	2,748.09
Other Income	-	-	271.89	-	286.89	420.12
Total Income	-	-	**1,371.79**	-	**2,663.95**	**3,168.21**
Expenses						
Cost of material consumed	-	-	1,117.82	-	2,225.30	2,372.81
Stores & Spares consumed	-	-	28.63	-	49.37	64.76
Changes in inventories of Finished goods, stock in trade and work in progress	-	-	(147.30)	-	(114.09)	138.92
Employee benefits expense	-	-	50.37	-	106.62	195.80
Finance cost	-	-	-	-	-	-
Depreciation and amortisation expense	-	-	4.68	-	9.39	12.41
Other expenses	-	-	162.05	-	299.16	375.88
Total Expenses	-	-	**1,216.25**	-	**2,575.75**	**3,160.57**
Profit before tax	-	-	**155.54**	-	**88.20**	**7.65**
Tax expense	-	-	(39.15)	-	(22.20)	(1.92)
Profit after tax	-	-	**116.39**	-	**66.00**	**5.72**

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8 **Discontinued Operations:**

During the quarter ended September 30, 2025, the Board of Directors of the Holding Company has approved the sale of business of manufacturing, trading and sale of Metal Crown Seals and Roll On Pilfer Proof Closures (Sale of Undertaking), situated at MIDC, Murbad, District Thane (Maharashtra) by way of Slump sale on a going concern bass. On August 08, 2025, the Holding Company had entered into a Business Transfer Agreement (BTA) for sale of the said Undertaking to Guala Closures (India) Private Limited at an enterprise value of Rs. 4,250 lakhs subject to adjustments in terms of BTA The above transaction was approved by the Shareholders of the Holding Company. Subsequently, necessary approvals, consents, permissions and sanctions has been obtained. The said transaction has been completed on November 03, 2025. The Holding Company had provided the loss of Rs.516.83 lakhs during the year ended March 31, 2026

Further, during the quarter ended June 30, 2026, the Company has recognised additional loss (net) of Rs. 18.36 lakhs on account of adjustment due to change in Delta Working Capital in terms of BTA dated August 08, 2025. Further during the quarter ended September 30,2026 the company has recoginsed additional gain (net) of Rs. 62.78 lakhs on account of change in Delta Working Capital in terms of BTA dated August 08, 2025.

(i) **Details of (Profit)/loss on slump sale of "Sale of Undertakings" as on transaction date is given below :**

(Rs in lakhs)

	For the Quarter Ended			For the Half Year Ended		For the Year ended
Particulars	**30.09.2026**	**30.06.2026**	**30.09.2025**	**30.09.2026**	**30.09.2025**	**31.03.2026**
Base Price	-	-	4,250.00	-	4,250.00	4,250.00
Less: Employee Provisions	-	-	(601.48)	-	(601.48)	(746.23)
Add: Delta working capital	(62.78)	18.36	510.46	(44.42)	510.46	713.48
Add: Additional Consideration	-	-	100.00	-	100.00	100.00
Total Consideration	**(62.78)**	**18.36**	**4,258.98**	**(44.42)**	**4,258.98**	**4,317.25**
Net Assets of Discontinued Operations	-	-	4,626.32	-	4,626.32	4,834.09
(Profit) / Loss on Slump Sale of Discontinued Operations	**(62.78)**	**18.36**	**367.34**	**(44.42)**	**367.34**	**516.83**
Tax on above	8.98	(2.63)	-	6.35	-	(21.39)
Net (Profit)/ loss on Slump Sale of Discontinued Operations	**(53.81)**	**15.73**	**367.34**	**(38.07)**	**367.34**	**495.45**

(ii) Accordingly, the Holding Company has classified the operations of said undertaking as Discontinued Operations as per Ind AS 105 – "Non -Current Assets held for Sale and Discontinued Operations"

Financial Performance

(Rs in lakhs)

	For the Quarter Ended			For the Half Year Ended		For the Year ended
Particulars	**30.09.2026**	**30.06.2026**	**30.09.2025**	**30.09.2026**	**30.09.2025**	**31.03.2026**
Revenue						
Revenue from operations	-	-	2,653.81	-	5,707.86	6,821.30
Other Income	-	-	26.57	-	30.13	28.81
Total Income	-	-	**2,680.38**	-	**5,737.99**	**6,850.12**
Expenses						
Cost of material consumed	-	-	1,521.46	-	3,129.61	3,604.65
Stores & Spares consumed	-	-	313.14	-	652.82	714.95
Changes in inventories of Finished goods, stock in trade and work in progress	-	-	(177.74)	-	(32.06)	101.20
Employee benefits expense	-	-	373.41	-	706.42	926.53
Finance cost	-	-	7.72	-	17.66	21.28
Depreciation and amortisation expense	-	-	70.63	-	142.14	173.79
Other expenses	-	-	522.75	-	1,177.04	1,286.89
Total Expenses	-	-	**2,631.38**	-	**5,793.66**	**6,829.29**
Profit before tax	-	-	**49.01**	-	**(55.67)**	**20.83**
Tax expense	-	-	(12.33)	-	14.00	(5.24)
Profit after tax	-	-	**36.67**	-	**(41.66)**	**15.59**

9 **Discontinued Operations:**

The Board of Directors of Holding Company at its Meeting held on December 29, 2025 had, approved sale of assets being Plant & Machinery and other fixed assets of Aluminium Collapsible Tube Division situated at Plot A-2/9, MIDC, Murbad, District Thane, Maharashtra for a total consideration of Rs. 238 lakhs to 'Precise Multitube Packaging-a proprietary concern". Effective December 31, 2025, the Holding Company has transferred and handed over its assets of Aluminium Collapsible Tube unit to Precise Multitube Packaging in terms of Asset Purchase Agreement dated December 31, 2025. The Holding Company has sold Plant and Machinery and other fixed Assets on December 31, 2025 and recognised profit of Rs. 217.07 lakhs is included in "Other Income" below.

Accordingly, the Holding Company has classified the operations of Aluminium Collapsible Tube Unit as Discontinued Operations as per Ind AS 105 – "Non -Current Assets held for Sale and Discontinued Operations".

Financial Performance

(Rs in lakhs)

	For the Quarter Ended			For the Half Year Ended		For the Year ended
Particulars	**30.09.2026**	**30.06.2026**	**30.09.2025**	**30.09.2026**	**30.09.2025**	**31.03.2026**
Revenue						
Revenue from operations	-	-	418.57	-	796.23	1,440.20
Other Income *	-	-	(3.23)	-	104.61	506.43
Total Income	-	-	**415.43**	-	**900.84**	**1,946.64**
Expenses						
Cost of material consumed	-	-	177.18	-	349.82	635.62
Stores & Spares consumed	-	-	62.69	-	112.99	225.97
Changes in inventories of Finished goods, stock in trade and work in progress	-	-	7.62	-	(17.93)	30.48
Employee benefits expense	-	-	6.27	-	18.38	(60.25)
Finance cost	-	-	1.52	-	2.81	5.32
Depreciation and amortisation expense	-	-	28.55	-	55.75	109.28
Other expenses	-	-	119.38	-	273.67	557.81
Total Expenses	-	-	**403.32**	-	**796.48**	**1,505.22**
Profit before tax	-	-	**12.11**	-	**106.35**	**441.42**
Tax expense	-	-	(3.05)	-	(26.51)	(111.09)
Profit after tax	-	-	**9.06**	-	**78.84**	**330.33**

* Includes profit of Rs. 217.07 lakhs on sale of Plant and Machinery of Aluminium Collapsible Tube Division at Murbad for the year ended March 31, 2026

10 In respect of Holding Company, other expenses for the quarter ended June 30, 2026 and half year ended September 30, 2026 includes Rs. 750.00 lakhs towards provision for doubtful old receivables and other expenses for the year ended March 31, 2026 includes write off of trade and other receivables aggregating to Rs.703.61 lakhs (net of provisions) .

11 During the previous years, the Holding Company divested its operating undertakings pursuant to sale of businesses (refer note 6, 7, 8 & 9). Pending the identification of new growth opportunities, surplus funds arising from such divestments have been deployed in treasury and other investment avenues in accordance with the applicable provisions of the Companies Act, 2013 and other regulatory requirements The Holding Company continues its trading activities.

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12 Operating segments as per Ind AS 108 are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker ("CODM") of the Holding Company. The CODM, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the Managing Director of the Company. Segment Reporting is given as under:

Consolidated Segment wise Revenue, Results, Segment Assets and Liabilities for the Quarter and Half Year ended September 30, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	For the Quarter Ended			For the Half Year Ended		For the Year Ended
		Sept 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	Sept 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	March 31, 2026 (Audited)
(I)	**Segment Revenue**						
	Income from Operations						
	(a) Trading	1,833.58	719.27	759.52	2,552.85	1,461.45	4,817.99
	Total	**1,833.58**	**719.27**	759.52	2,552.85	1,461.45	4,817.99
	Less: Inter Segment Revenue	-	-	233.69	-	534.65	603.26
	Total (A)	1,833.58	719.27	525.83	2,552.85	926.79	4,214.73
	Discontinued Operations						
	Packaging #	-	-	3,072.48	-	6,504.08	8,261.50
	Petrochemical #	-	-	1,099.90	-	2,377.06	2,748.09
	Total (B)	-	-	4,172.38	-	8,881.14	11,009.59
	Total (A+B)	1,833.58	719.27	4,698.21	2,552.85	9,807.93	15,224.32
(II)	**Segment Results**						
	[Profit / (Loss) before tax and Interest from each segment]						
	(a) Packaging - continuing operations	-	-	(113.20)	-	(178.30)	(166.31)
	(b) Trading	41.50	25.69	20.70	67.19	27.34	41.21
	Total	**41.50**	**25.69**	(92.50)	67.19	(150.96)	(125.11)
	Less:						
	(i) Finance Cost	(12.15)	(13.08)	(26.75)	(25.23)	(55.25)	(93.26)
	(ii) Other unallocable income/(expense) net off unallocable expenditure/income**	1,599.42	2,058.18	1,227.20	3,657.61	3,089.24	3,081.42
	Profit/(Loss) before Tax from continuing Operations	1,628.77	2,070.79	1,107.95	3,699.57	2,883.03	2,863.05
	Profit/(Loss) before Tax from discontinued Operations #						
	Packaging #	-	-	294.81	-	584.33	1,065.49
	Profit before tax from slump sale of discontinued operations (refer note 6 & 8)	62.78	(18.36)	283.63	44.42	283.63	(233.21)
	Impairment loss before tax on net assets held for sale (refer note 8)	-	-	(367.34)	-	(367.34)	-
	Petrochemical #	-	-	155.54	-	88.20	7.65
	Total Profit/(Loss) before Tax	1,691.56	2,052.43	1,474.59	3,744.00	3,471.85	3,702.96
(III)	**Segment Assets**						
	(a) Trading	1,325.94	1,488.23	2,442.93	1,325.94	2,442.93	2,575.80
	(b) Petrochemical - discontinued operations #	-	-	1,908.88	-	1,908.88	-
	(c) Packaging - discontinued operations #	-	-	9,448.26	-	9,448.26	-
	(d) Unallocable	1,38,105.26	1,30,607.80	1,23,641.79	1,38,105.26	1,23,641.79	1,20,760.92
	Total	**1,39,431.19**	**1,32,096.03**	**1,37,441.86**	**1,39,431.19**	**1,37,441.86**	1,23,336.72
(IV)	**Segment Liabilities**						
	(a) Trading	647.35	653.41	960.51	647.35	960.51	1,590.64
	(b) Petrochemical - discontinued operations #	-	-	484.39	-	484.39	-
	(c) Packaging - discontinued operations #	-	-	2,380.79	-	2,380.79	-
	(d) Unallocable	8,601.41	8,739.19	4,826.40	8,601.41	4,826.40	6,229.38
	Total	**9,248.76**	**9,392.60**	**8,652.09**	**9,248.76**	**8,652.09**	7,820.02

Discontinued operations of Packaging Division at Goa and Khordha, Petrochemical division at Khopoli and Metal Crown Seals and Roll On Pilfer Proof Closures and Aluminium Collapsible Tubes at Murbad (refer note 6, 7, 8 & 9).

13 Subsequent to the quarter ended September 30, 2026, the Company entered into a Deed of Assignment-cum-Conveyance with Anand Rathi Towers Limited for the assignment of its leasehold rights in the land and sale of the building constructed thereon, situated at Off Dr. E. Moses Road, Worli, Mumbai – 400018("Property"), for a total consideration of Rs.14,500 lakhs. The transaction was completed on October 30, 2026.
As at September 30, 2026, the Company has classified the said property as an asset held for sale in accordance with Ind AS 105 – Non-current Assets Held for Sale and Discontinued Operations. Further, the Company has recognised a revaluation decrease of Rs. 416.84 lakhs in Other Comprehensive Income (OCI), adjusted against the existing revaluation surplus relating to the said property, in accordance with Ind AS 16 – Property, Plant and Equipment.

14 Previous period / year's figures have been regrouped / rearranged and reclassified wherever necessary to confirm to the current period's presentation. Further, as per the requirements of Ind AS 105 - "Non-current Assets Held for Sale and Discontinued Operations", the figures relating to the discontinued operations for the previous period / year have been regrouped/reclassified to conform to the current period's presentation.

For and on behalf of the Board of Directors
of Oricon Enterprises Limited

Adarsh Rajendra Somani

Adarsh Somani
Managing Director
DIN: 00192609

Place: Mumbai
Date: November 04, 2026

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Statement of Assets and Liabilities	(Rs. in Lakhs)	
	Consolidated	
ASSETS	**As at Sept 30, 2026 (Unaudited)**	**As at March 31, 2026 (Audited)**
Non-current Assets		
(a) Property, Plant and Equipment	1,705.16	16,730.40
(b) Capital work-in-progress	1,705.12	1,673.84
(c) Investment Property	4,811.49	4,678.81
(d) Goodwill (including Goodwill on Consolidation)	8,595.11	8,595.11
(e) Financial Assets		
(i) Investments	72,757.89	47,053.13
(ii) Loans	652.47	1,105.88
(iii) Other Bank Balance	-	-
(iv) Others	680.87	710.65
(f) Deferred tax assets (net)	-	439.28
(g) Non-current tax assets	434.82	584.30
(h) Other non-current assets	878.42	881.07
Total non-current assets	**92,221.35**	**82,452.46**
Current Assets		
(a) Inventories	746.86	746.86
(b) Financial Assets		
(i) Investments	10,391.48	13,303.00
(ii) Trade Receivables	616.99	2,438.00
(iii) Cash & cash equivalents	725.77	844.43
(iv) Bank balances other than (iii) above	1,243.17	606.48
(v) Loans	17,234.99	16,687.91
(vi) Others	1,331.58	4,329.35
(c) Other current assets	386.35	772.87
Total current assets	**32,677.19**	**39,728.82**
Assets as held for sale (refer note 13)	14,532.65	1,155.44
Total Assets	**1,39,431.19**	**1,23,336.72**



Statement of Assets and Liabilities	(Rs. in Lakhs)	
	Consolidated	
EQUITY AND LIABILITIES	**As at Sept 30, 2026 (Unaudited)**	**As at March 31, 2026 (Audited)**
Equity		
(a) Equity Share capital	3,141.49	3,141.49
(b) Other Equity	1,26,758.18	1,12,037.66
Equity attributable to the owners of the Company	**1,29,899.67**	**1,15,179.15**
Non-controlling interests	-	0.68
Total Equity	**1,29,899.67**	**1,15,179.83**
Liabilities		
Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	156.91	212.27
(ii) Others	19.53	23.03
(b) Provisions	249.11	319.05
(c) Deferred tax liabilities (Net)	4,403.30	2,619.64
(d) Other non-current liabilities	-	24.00
Total non-current liabilities	**4,828.85**	**3,198.00**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	106.36	102.26
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	717.51	1,602.02
(iii) Other financial liabilities	988.59	932.72
(b) Other current liabilities	2,510.47	1,445.02
(c) Provisions	154.90	230.91
(d) Current Tax Liabilities (Net)	224.84	33.89
Total current liabilities	**4,702.67**	**4,346.83**
Liability directly associated with assets classified as held for sale (refer note 13)	-	612.08
Total Liabilities	**9,531.52**	**8,156.89**
Total equity and liabilities	**1,39,431.19**	**1,23,336.72**



Oricon Enterprises Limited
Consolidated Statement of Cash Flows for the Half Year ended September 30, 2026

(Rs. In Lakhs)

	Particulars	For the Half year ended September 30, 2026 Unaudited	For the Half year ended September 30, 2025 Unaudited
I	**Cash Flow From Operating Activities**		
	Profit before tax (including discontinued business)	**3,744.00**	**2,937.18**
	Adjustments for		
	Depreciation and amortization expenses	133.01	348.26
	Gain on sale of Property, Plant & Equipment (net) and investment property	(478.66)	(100.52)
	Provision for Doubtful Deposit	750.00	-
	Amortisation of Leasehold Land	2.65	5.30
	Reversal of Provision of expected credit loss	22.60	(57.01)
	Sundry balances written back	(3.03)	(26.23)
	Sundry balances written off	28.13	146.13
	Profit on sale of Investment & associate	(498.22)	(1,769.15)
	Investments mandatorily measured at Fair Value through Profit or Loss	(785.40)	(97.59)
	Loss / (Profit) from slump sale of Undertakings	(44.42)	(283.63)
	Impairement Loss	-	367.34
	Income on Investment	(778.02)	(307.62)
	Interest expenses	19.21	50.46
	Finance cost on Lease Rental	-	7.60
	Interest received	(1,389.90)	(1,561.57)
	Interest income on Bonds / NCDs	(1,196.92)	(138.01)
	Dividend Received	(329.03)	(287.49)
	Operating cash flows before working capital changes	**(804.01)**	**(766.56)**
	Changes in working capital		
	(Increase)/Decrease in trade receivables	1,770.28	428.94
	(Increase)/Decrease in inventories	-	50.05
	Increase/(Decrease) in trade payables	(881.48)	(1,493.86)
	(Increase)/Decrease in other financial assets	190.79	(210.65)
	(Increase)/Decrease in other assets	389.05	479.91
	Increase/Decrease in Minority Interest	(0.64)	-
	Increase/(Decrease) in provisions	(147.59)	55.66
	Increase/(Decrease) in other financial liabilities	52.94	1,033.51
	Increase/(Decrease) in other current liabilities	1,041.45	1,548.54
	Increase/(Decrease) Foreign Currency Translation Reserve	207.59	491.21
	Cash generated from operations	**1,818.37**	**1,616.74**
	Taxes paid (including tax deducted at source)	(203.26)	(77.35)
	Net cash flows generated from operating activities	**1,615.11**	**1,539.39**
II	**Cash flows from investing activities**		
	Purchase of property, plant and equipment including CWIP & Capital Advances (net of sale proceeds)	(31.17)	723.06
	Investments	(5,030.63)	(3,637.55)
	Margin money for investments & related receivables	742.32	-
	Proceeds from slump sale (net of expenses)	362.17	2,960.29
	Loans (net)	(93.67)	(4,284.47)
	Increase in financial instruments with bank	(636.69)	936.98
	Purchase of Investment Property	(160.05)	(188.85)
	Liabilities Associates for assets held for sale	(612.08)	-
	Sale Proceeds from Property Plant and Equipment	2,108.03	534.42
	Interest received	1,360.00	1,840.18
	Dividend Received	329.03	287.49
	Net cash flows from (used in) investing activities	**(1,662.73)**	**(828.46)**
III	**Cash flows from financing activities**		
	Proceeds /Repayment of borrowings (Net)	(51.26)	74.40
	Lease Rent Paid	-	(46.35)
	Interest paid	(19.21)	(50.46)
	Dividend paid	(0.57)	(785.65)
	Net cash flows from (used in) financing activities	**(71.04)**	**(808.05)**
IV	**Net increase (decrease) in cash and cash equivalents**	**(118.66)**	**(97.13)**
V	Cash and cash equivalents at the beginning of the period	844.43	918.27
VI	**Cash and cash equivalents at end of the Period**	**725.77**	**821.14**

Reconciliation of cash and cash equivalents as per Statement of Cash Flows

Particulars	For the Half Year ended September 30, 2026	For the Half Year ended September 30, 2025
Cash and cash equivalents as per above comprise of the following		
Cash and cash equivalents	725.77	821.14
Balances as per Consolidated Statement of Cash Flows	**725.77**	**821.14**

Notes:

1 The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in the Ind AS - 7 on Statement of Cash Flow as notified under Companies (Accounts) Rules, 2015.

ORICON ENTERPRISES LIMITED MUMBAI