

Date: February 14, 2026

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

**National Stock Exchange of India Limited**  
Bandra Kurla Complex,  
5<sup>th</sup> 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 Saturday, February 14, 2026 has:

1. Considered and approved Unaudited Standalone and Consolidated Financial Results of the Company along with Segment wise revenue, results and capital employed for the quarter/nine-months period ended December 31, 2025, as per Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

A copy of the Unaudited Standalone and Consolidated Financial Results for the quarter/nine-months period ended December 31, 2025 along with Limited Review Report issued by the Statutory Auditors of the Company are enclosed herewith.

The Meeting of the Board of Directors of the Company was commenced at 06:30 P.M. and concluded at 08:00 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**

Sanjay Jain  
Company Secretary & Compliance Officer



**Independent Auditor's Review Report on the 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 nine months ended December 31, 2025 (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 SGN & Co.**  
Chartered Accountants  
Firm Registration No. 134565W  
**Shreyans**  
**Sunil Jain**  
**Shreyans Jain**  
Partner  
Membership No. 147097  
UDIN: 26147097YSAKEG5922

Digitally signed by  
Shreyans Sunil Jain  
Date: 2026.02.14  
19:49:14 +05'30'

**Place:** Mumbai  
**Date:** February 14, 2026

CIN: L28100MH1968PLC014156

Registered Office: 1076, Dr. E. Moses Road, Worli, Mumbai - 400 018

Website: [www.oriconenterprises.com](http://www.oriconenterprises.com) Email Id: [share@ocl-india.com](mailto:share@ocl-india.com) Tel. No.: 022 24964656 - 60 Fax No.: 022 24963055

## Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 2025

(Rs. in Lakhs)							
Particulars		For the Quarter Ended			For the Nine Months Ended		For the Year Ended
		Dec 31, 2025 (Unaudited)	Sept 30, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)	Dec 31, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)	March 31, 2025 (Audited)
I	Continuing Operations						
	INCOME						
	Revenue from Operations	1,175.18	42.90	4.10	1,231.18	1,201.13	1,230.95
	Other Income	1,466.52	1,538.89	636.70	4,685.75	2,110.76	2,840.14
	Total Income (I)	2,641.70	1,581.79	640.80	5,916.93	3,311.88	4,071.09
II	EXPENSES						
	Cost of Materials Consumed	-	-	-	-	-	-
	Stores & Spares Consumed	0.02	0.15	0.01	0.26	0.11	0.12
	Purchase of Stock-in-trade	1,174.93	35.07	5.58	1,224.47	1,238.77	1,247.98
	Changes in Inventories of Finished Goods, Stock in Trade and Work in Progress	0.03	-	-	0.03	(0.01)	-
	Employee Benefits Expense	211.31	277.56	298.18	787.93	919.20	1,193.72
	Finance Cost	11.80	22.40	26.95	55.65	747.20	750.48
	Depreciation and Amortisation Expense	41.50	59.81	96.97	150.98	280.76	249.47
	Other Expenses	412.23	323.23	291.86	1,050.33	1,033.15	1,894.02
	Total Expenses (II)	1,851.83	718.03	719.55	3,269.64	4,199.18	5,335.80
III	Profit / (Loss) before Tax and Exceptional Items(I - II)	789.87	863.76	(78.75)	2,647.29	(887.30)	(1,264.71)
IV	Exceptional Item	-	-	-	-	-	-
V	Profit / (Loss) before Tax (III + IV)	789.87	863.76	(78.75)	2,647.29	(887.30)	(1,264.71)
VI	Tax Expense						
	Current Tax Relating to :						
	- Current Year	222.31	241.43	19.04	455.41	(148.79)	(259.94)
	- Current Tax for Earlier Years	161.93	-	-	161.93	-	(51.86)
	- Deferred Tax	139.26	52.00	(61.92)	468.78	(65.06)	(51.32)
	Total Tax Expense	523.50	293.42	(42.88)	1,086.12	(211.85)	(362.92)
VII	Profit / (Loss) after Tax for the Period from Continuing Operations (V - VI)	266.37	570.34	(35.88)	1,561.17	(675.44)	(901.79)
VIII	Discontinued Operations						
a	Profit before tax from discontinued operations (refer note 3,4,5 & 6)	233.83	216.86	126.99	371.72	2,267.18	2,389.08
	Tax expenses of discontinued operations	(58.86)	(54.53)	(31.96)	(93.56)	(570.60)	(601.29)
	Profit after tax from discontinued operations	174.97	162.13	95.03	278.16	1,696.58	1,787.80
b	Profit / (loss) before tax from slump sale of discontinued operations (refer note 3 & 5)	(349.72)	283.63	-	(66.09)	13,985.88	14,215.11
	Impairment (loss) / reversed before tax on net assets held for sale (refer note 5)	367.34	(367.34)	-	-	-	-
	Tax on profit and impairment loss related to slump sale of discontinued operations	(3.79)	11.97	-	8.18	(1,612.30)	(1,900.86)
	Profit after tax from slump sale of discontinued operations	13.83	(71.74)	-	(67.91)	12,373.57	12,314.24
IX	Profit / (Loss) after Tax from Discontinued Operations (a+b)	188.81	90.40	95.03	220.24	14,070.15	14,102.04
X	Profit / (Loss) after tax for the period (VII + IX)	455.18	660.72	59.16	1,781.41	13,394.71	13,200.25
XI	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	(i) Remeasurement of Defined Benefit Plans	(38.58)	(11.20)	34.85	(60.99)	63.83	(51.23)
	(ii) Equity Instruments Through OCI	(1,577.20)	(899.33)	(7,427.13)	(1,602.91)	(2,343.70)	(4,831.27)
	(iii) Tax on above	454.05	(64.24)	1,053.31	267.70	45.81	381.15
	Other Comprehensive Income for the Period After Tax	(1,161.74)	(974.77)	(6,338.97)	(1,396.20)	(2,234.06)	(4,501.35)
XII	Total Comprehensive Income for the Period (X + XI)	(706.56)	(314.05)	(6,279.82)	385.21	11,160.64	8,698.89
XIII	Paid-up Equity Share Capital	3,140.95	3,140.95	3,140.95	3,140.95	3,140.95	3,140.95
	Face Value Rs.2/- per share each						
XIV	Other Equity (Excluding Revaluation Reserve)						84,436.33
XV	Earnings per share (in Rs.)						
	Face Value Rs.2/- per share each (not annualised for the quarters):						
	a) Earning per equity share (for continuing operations) (Basic earnings per share)	0.17	0.36	(0.02)	0.99	(0.43)	(0.57)
	b) Earning per equity share (for continuing operations) (Diluted earnings per share)	0.17	0.36	(0.02)	0.99	(0.43)	(0.57)
	c) Earning per equity share (for discontinued operations) (Basic earnings per share)	0.12	0.06	0.06	0.14	8.96	8.98
	d) Earning per equity share (for discontinued operations) (Diluted earnings per share)	0.12	0.06	0.06	0.14	8.96	8.98
	e) Earning per equity share (for continuing & discontinued operations) (Basic earnings per share)	0.29	0.42	0.04	1.13	8.53	8.41
	f) Earning per equity share (for continuing & discontinued operations) (Diluted earnings per share)	0.29	0.42	0.04	1.13	8.53	8.41
*includes current tax of Rs.155.64 lakhs and deferred tax of Rs. 28 lakhs for the quarter ended September 30, 2025 and nine months ended December 31, 2025.							
See accompanying notes to unaudited standalone financial results							

**Notes to unaudited standalone financial results:**

- The above unaudited standalone financial results for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit committee and approved by the Board of Directors in their respective meeting held on February 14, 2026.
- 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).
- 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 financial performance of the said undertaking i.e. net profit/(loss) after tax shown under discontinued operations and profit after tax arising from the same disclosed as "Profit after tax from slump sale of discontinued operations" are as under:

Particulars	For the Quarter Ended			For the Nine Months Ended		(Rs in lakhs)
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	For the Year ended 31.03.2025
<b>Financial Performance</b>						
Profit before tax	-	-	-	-	1,705.65	1,652.98
Tax on above	-	-	-	-	(429.28)	(416.02)
<b>Profit after tax</b>	-	-	-	-	<b>1,276.37</b>	<b>1,236.96</b>
<b>Profit from slump sale of discontinued operations</b>						
Profit before tax from slump sale	-	263.63	-	263.63	13,985.88	14,215.11
Tax on above	-	11.97	-	11.97	(1,612.30)	(1,900.86)
<b>Profit after tax from slump sale</b>	-	<b>295.60</b>	-	<b>295.60</b>	<b>12,373.57</b>	<b>12,314.24</b>

**4 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 the quarter ended September 30, 2025, 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 nine months ended December 31, 2025. Effective 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 Nine Months Ended		For the Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
<b>Revenue</b>						
Revenue from operations	373.17	1,099.90	1,518.24	2,750.23	4,626.23	6,551.96
Other Income *	131.99	271.89	16.84	418.88	47.21	63.99
<b>Total Income</b>	<b>505.16</b>	<b>1,371.79</b>	<b>1,535.09</b>	<b>3,169.11</b>	<b>4,673.45</b>	<b>6,615.95</b>
<b>Expenses</b>						
Cost of material consumed	147.51	1,117.82	1,226.57	2,372.81	3,758.82	5,466.87
Stores & Spares consumed	14.47	28.63	25.11	63.83	59.06	94.34
Changes in inventories of Finished goods, stock in trade and work in progress	253.01	(147.30)	38.08	138.92	40.40	(64.17)
Employee benefits expense	94.30	50.37	57.84	200.92	188.92	251.18
Finance cost	-	-	0.04	-	0.25	0.25
Depreciation and amortisation expense	0.40	4.88	5.11	9.79	15.02	20.14
Other expenses	70.93	162.05	156.17	370.10	472.54	660.93
<b>Total Expenses</b>	<b>560.62</b>	<b>1,216.25</b>	<b>1,510.89</b>	<b>3,156.37</b>	<b>4,535.00</b>	<b>6,429.65</b>
<b>Profit before tax</b>	<b>(75.47)</b>	<b>155.54</b>	<b>24.19</b>	<b>12.74</b>	<b>138.44</b>	<b>186.40</b>
Tax expense	18.00	(39.15)	(6.09)	(3.21)	(34.84)	(46.91)
<b>Profit after tax</b>	<b>(56.47)</b>	<b>116.39</b>	<b>18.10</b>	<b>9.53</b>	<b>103.60</b>	<b>139.49</b>

\* Includes profit of Rs. 254.69 lakhs on sale of land at Khopoli for the quarter ended September 30, 2025 and nine months ended December 31, 2025

**5 Discontinued Operations:**

During the previous 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 Puffer Proof Closures (Sale of Undertaking), situated at MIDC, Murbad, District Thane (Maharashtra) by way of Slump sale on a going concern basis. On August 08, 2025, the Company has 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 is 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 however as at September 30, 2025, the Company has estimated impairment loss of Rs. 367.34 lakhs being the difference between the estimated sale proceeds and carrying value of net assets as at September 30, 2025. The said impairment loss has been adjusted against the WDV of Property, Plant & Equipment (PPE) and has been shown as impairment loss of the said undertaking under discontinued

Further, during the quarter ended December 31, 2025, the Company has transferred the business of manufacturing, trading and sale of Metal Crown Seals and Roll On Puffer Proof Closures (Sale of Undertaking) situated at MIDC, Murbad, District Thane (Maharashtra) by way of Slump sale on a going concern basis with effect from November 04, 2025. The company has incurred actual loss of Rs.349.72 lakhs on the slump sale transaction. Accordingly the company has reversed the estimated impairment loss of Rs. 367.34 lakhs and provided the actual loss of Rs. 349.72 lakhs during the quarter and nine months ended December 31, 2025.

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

(Rs in lakhs)	
Particulars	Amount
Base Price	4,250.00
Less: Employee Provisions	(746.23)
Add: Delta working capital	880.58
Add: Additional Consideration	100.00
<b>Total Consideration</b>	<b>4,484.37</b>
Net Assets of Discontinued Operations	4,834.08
<b>Loss on Slump Sale of Discontinued Operations</b>	<b>349.72</b>

- (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		(Rs in lakhs)				
Particulars	For the Quarter Ended			For the Nine Months Ended		For the Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
<b>Revenue</b>						
Revenue from operations	1,113.44	2,653.81	2,257.59	6,821.30	7,262.76	10,787.97
Other Income	(1.31)	26.57	78.54	28.81	248.78	87.32
<b>Total Income</b>	<b>1,112.13</b>	<b>2,680.38</b>	<b>2,336.13</b>	<b>6,850.12</b>	<b>7,511.54</b>	<b>10,875.30</b>
<b>Expenses</b>						
Cost of material consumed	475.04	1,521.46	1,074.68	3,604.65	3,500.79	5,491.96
Stores & Spares consumed	62.12	313.14	319.75	714.95	854.99	1,668.32
Changes in inventories of Finished goods, stock in trade and work in progress	133.26	(177.74)	(31.09)	101.20	126.11	(82.83)
Employee benefits expense	220.11	373.41	301.32	926.53	941.62	1,193.74
Finance cost	3.80	7.72	10.44	21.28	50.65	64.63
Depreciation and amortisation expense	31.65	70.83	66.85	173.79	229.23	302.40
Other expenses	109.85	522.75	446.40	1,286.89	1,343.38	1,704.46
<b>Total Expenses</b>	<b>1,035.63</b>	<b>2,631.37</b>	<b>2,189.35</b>	<b>6,829.29</b>	<b>7,046.76</b>	<b>10,340.67</b>
<b>Profit before tax</b>	<b>78.60</b>	<b>49.01</b>	<b>147.78</b>	<b>20.83</b>	<b>464.78</b>	<b>534.62</b>
Tax expense	(19.26)	(12.34)	(37.20)	(5.24)	(116.99)	(134.56)
<b>Profit after tax</b>	<b>57.25</b>	<b>36.67</b>	<b>110.59</b>	<b>15.59</b>	<b>347.80</b>	<b>400.06</b>

**6 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		(Rs in lakhs)				
Particulars	For the Quarter Ended			For the Nine Months Ended		For the Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
<b>Revenue</b>						
Revenue from operations	595.65	418.67	448.66	1,391.87	1,322.07	1,803.34
Other Income *	275.58	(3.23)	(18.24)	380.19	11.94	95.94
<b>Total Income</b>	<b>871.23</b>	<b>415.43</b>	<b>430.43</b>	<b>1,772.06</b>	<b>1,334.01</b>	<b>1,899.28</b>
<b>Expenses</b>						
Cost of material consumed	240.32	177.18	182.69	590.14	524.70	725.01
Stores & Spares consumed	116.28	62.69	87.53	229.26	203.76	287.25
Changes in inventories of Finished goods, stock in trade and work in progress	48.41	7.62	4.17	30.48	56.38	63.92
Employee benefits expense	(2.84)	6.27	64.86	15.44	111.15	58.07
Finance cost	1.89	1.52	7.41	4.70	9.40	11.31
Depreciation and amortisation expense	25.45	28.65	7.92	81.20	22.40	50.54
Other expenses	209.03	119.38	120.85	482.70	447.90	708.07
<b>Total Expenses</b>	<b>638.43</b>	<b>403.32</b>	<b>475.41</b>	<b>1,433.91</b>	<b>1,375.69</b>	<b>1,884.18</b>
<b>Profit before tax</b>	<b>232.80</b>	<b>12.11</b>	<b>(44.98)</b>	<b>338.15</b>	<b>(41.69)</b>	<b>15.11</b>
Tax expense	(58.60)	(3.05)	11.32	(85.11)	10.50	(3.79)
<b>Profit after tax</b>	<b>174.20</b>	<b>9.06</b>	<b>(33.66)</b>	<b>253.04</b>	<b>(31.19)</b>	<b>11.31</b>

\* Includes profit of Rs. 217.07 lakhs on sale of Plant and Machinery of Aluminium Collapsible Tube Division at Murbad for quarter and nine months ended December 31, 2025.

- 7 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 nine months ended December 31, 2025**

Sr. No.	Particulars	For the Quarter Ended			For the Nine Months Ended		(Rs. in Lakhs)
		Dec 31, 2025 (Unaudited)	Sept 30, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)	Dec 31, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)	For the Year Ended March 31, 2025 (Audited)
(i)	<b>Segment Revenue</b>						
	Income from Operations						
	Trading	1,175.18	42.90	4.10	1,231.18	1,201.13	1,230.95
	<b>Total</b>	<b>1,175.18</b>	<b>42.90</b>	<b>4.10</b>	<b>1,231.18</b>	<b>1,201.13</b>	<b>1,230.95</b>
	Less: Inter Segment Revenue	-	-	-	-	-	-
	<b>Total (A)</b>	<b>1,175.18</b>	<b>42.90</b>	<b>4.10</b>	<b>1,231.18</b>	<b>1,201.13</b>	<b>1,230.95</b>
	<b>Discontinued Operations</b>						
	Packaging #	1,709.09	3,072.48	2,706.25	8,213.18	24,088.75	28,042.58
	Petrochemical #	373.17	1,099.90	1,518.24	2,750.23	4,626.23	6,551.96
	<b>Total (B)</b>	<b>2,082.26</b>	<b>4,172.38</b>	<b>4,224.49</b>	<b>10,963.41</b>	<b>28,714.98</b>	<b>34,594.52</b>
	<b>Total (A+B)</b>	<b>3,257.44</b>	<b>4,215.28</b>	<b>4,228.59</b>	<b>12,194.58</b>	<b>29,916.11</b>	<b>35,825.47</b>
(ii)	<b>Segment Results</b>						
	[Profit / (Loss) before tax and Interest from each segment]						
	Trading	0.24	7.82	(1.22)	6.71	(37.36)	(17.03)
	<b>Total</b>	<b>0.24</b>	<b>7.82</b>	<b>(1.22)</b>	<b>6.71</b>	<b>(37.39)</b>	<b>(17.03)</b>
	Less:						
	(i) Finance Cost	(11.80)	(22.40)	(26.95)	(55.65)	(747.20)	(750.48)
	(ii) Other unallocable income/(expense) net off unallocable expenditure/income	801.43	878.33	(50.58)	2,698.22	(102.71)	(497.20)
	<b>Profit/(Loss) before Tax from continuing Operations</b>	<b>789.87</b>	<b>863.76</b>	<b>(78.75)</b>	<b>2,647.29</b>	<b>(887.30)</b>	<b>(1,264.71)</b>
	<b>Profit/(Loss) before Tax from discontinued Operations</b>						
	Packaging #	309.30	61.12	102.80	358.98	2,128.74	2,202.71
	Profit before tax from slump sale of discontinued operations (refer note 3 & 5)	(349.72)	283.63	-	(66.09)	13,985.88	14,215.11
	Impairment loss before tax on net assets held for sale (refer note 5)	367.34	(367.34)	-	-	-	-
	Petrochemical #	(75.47)	155.54	24.19	12.74	138.44	186.40
	<b>Total Profit Before Tax</b>	<b>1,041.33</b>	<b>996.71</b>	<b>48.23</b>	<b>2,952.91</b>	<b>16,365.76</b>	<b>15,339.50</b>
(iii)	<b>Segment Assets</b>						
	(a) Petrochemical -discontinued operations #	821.81	1,908.88	3,181.39	821.81	3,181.39	3,335.31
	(b) Packaging -discontinued operations #	1,310.45	9,448.26	9,754.95	1,310.45	9,754.95	10,301.10
	(c) Trading	2,375.62	1,756.25	1,863.86	2,375.62	1,863.86	1,864.12
	(d) Unallocable	1,09,404.40	1,05,135.18	1,06,216.36	1,09,404.40	1,06,216.36	1,00,301.56
	<b>Total</b>	<b>1,13,912.28</b>	<b>1,18,248.57</b>	<b>1,21,016.56</b>	<b>1,13,912.28</b>	<b>1,21,016.56</b>	<b>1,15,802.09</b>
(iv)	<b>Segment Liabilities</b>						
	(a) Petrochemical -discontinued operations #	36.90	484.39	289.82	36.90	289.62	377.29
	(b) Packaging -discontinued operations #	451.53	2,380.79	2,443.88	451.53	2,443.88	3,549.83
	(c) Trading	912.04	-	-	912.04	-	-
	(d) Unallocable	4,267.89	4,969.18	6,426.66	4,267.89	6,426.66	2,714.16
	<b>Total</b>	<b>5,668.36</b>	<b>7,834.35</b>	<b>9,160.15</b>	<b>5,668.35</b>	<b>9,160.15</b>	<b>6,641.08</b>

# Discontinued operations of Packaging Division at Goa and Khordha, Petrochemical division at Khopoli and Metal Crown Seals and Roll On Puffer Proof Closures and Aluminium Collapsible Tubes at Murbad (refer note 3, 4, 5 & 6).

- 8 On November 21, 2025, The Government of India notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes', consolidating 29 existing labour laws. Consequently, the Company has reassessed the existing employee benefit obligations. Considering the impact arising out of an enactment of the new legislation, the company has recognised an estimated past service cost of Rs. 22.50 lakhs in respect of Gratuity and Rs. 8.60 lakhs in respect of Leave Encashment, aggregating to Rs. 31.10 lakhs, which has been included within employee benefit expenses in the financial results for the quarter and nine months ended December 31, 2025. As the underlying Central and State rules under the New Labour Codes are yet to be fully notified, the Company continues to monitor further developments and clarifications. Any additional accounting impact arising from such developments will be recognised, as appropriate, in accordance with applicable accounting standards.
- 9 Previous period / year's figures have been regrouped / rearranged and reclassified wherever necessary to confirm to the current year'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: February 14, 2026



**Independent Auditor's Review Report on the 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 share of the net profit /(loss) after tax and total comprehensive income of its Joint Venture Entity and Associate for the quarter and nine months ended December 31, 2025 (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) (upto 31.07.2025)	Subsidiary
5	Reay Road Iron & Metal Warehousing Private Limited	Subsidiary
6	Oriental Containers Limited	Subsidiary
7	Claridge Energy LLP	Joint Controlled Entity
8	Technocap Oriental Private Limited	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 the Unaudited Standalone Financial Results of two subsidiaries included in the Unaudited Consolidated Financial Results, whose financial results reflect total income of Rs. 67.50 lakhs and Rs. 202.51 lakhs, total net loss after tax of Rs. 6.91 lakhs and Rs. 26.83 lakhs and total comprehensive loss of Rs. 6.91 lakhs and Rs. 26.83 lakhs for the quarter and nine months ended December 31, 2025 respectively 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 these subsidiaries, 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 total income of Rs. 590.98 lakhs and Rs. 1083.94 lakhs, total net Profit after tax of Rs. 160.57 lakhs and Rs. 421.85 lakhs and total comprehensive income of Rs. 252.89 lakhs and Rs. 1134.70 lakhs for the quarter and nine months ended December 31, 2025 respectively 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) The Unaudited Consolidated Financial Results also include the Group's share of net profits/loss of Rs. Nil and Nil for quarter and nine months ended December 31, 2025 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.
- d) The Unaudited Consolidated Financial Results also include the Group's share of net profit / (loss) of Rs. 19.35 Lakhs and Rs. (158.94) lakhs for the quarter and nine months ended December 31, 2025 respectively in respect of an Associate Company, as considered in the Unaudited Consolidated Financial Results, 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 Associate Company, is solely based on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.



- e) The Consolidated Unaudited Financial Results also include the unaudited financial results of a subsidiary whose financial results reflect total income of Rs. 0.58 lakhs, profit / (loss) after tax of Rs. (10.39) lakhs, total comprehensive income/(loss) of Rs. (10.39) lakhs for the period from April 01, 2025 to July 31, 2025 in respect of the said subsidiary company, whose interim financial results have not been reviewed by its auditors and have been furnished to us by the Holding Company's management. The conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary company, is based solely on such unreviewed financial results. According to the information and explanations given to us by the management, these unaudited interim financial results are not material to the Consolidated Unaudited Financial Results of the Group.

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

Place: Mumbai  
Date: February 14, 2026

For **SGN & Co.**  
Chartered Accountants  
Firm Registration No. 134565W  
**Shreyans** Digitally signed by  
**Sunil Jain** Shreyans Sunil Jain  
Date: 2026.02.14  
19:50:33 +05'30'  
**Shreyans Jain**  
**Partner**  
**Membership No. 147097**  
**UDIN: 26147097RLYNCL8179**

**Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2025**

		(Rs. in Lakhs)					
	Particulars	For the Quarter Ended			For the Nine Months Ended		For the Year Ended
		Dec 31, 2025 (Unaudited)	Sept 30, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)	Dec 31, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)	March 31, 2025 (Audited)
I	<b>Continuing Operations</b>						
	<b>INCOME</b>						
	Revenue from Operations	1,765.99	525.83	2,424.54	2,692.78	3,924.09	4,668.52
	Other Income	2,172.11	2,033.37	1,195.88	6,856.30	3,479.87	4,757.75
	<b>Total Income (I)</b>	<b>3,938.10</b>	<b>2,559.20</b>	<b>3,620.42</b>	<b>9,549.08</b>	<b>7,403.96</b>	<b>9,426.27</b>
II	<b>EXPENSES</b>						
	Cost of Materials Consumed	-	-	-	-	-	-
	Stores & Spares Consumed	0.02	0.15	0.01	0.26	0.11	0.12
	Purchase of Stock-in-trade	1,758.57	505.13	2,419.64	2,658.03	3,948.43	4,663.90
	Changes in Inventories of Finished Goods, Stock in trade and Work in progress	0.03	-	-	0.03	(0.01)	-
	Employee Benefits Expense	266.83	335.46	345.06	958.47	1,055.49	1,419.27
	Finance Cost	16.98	26.75	42.82	72.23	598.42	592.57
	Depreciation and Amortisation Expense	57.51	76.06	162.56	198.49	458.39	499.64
	Other Expenses	468.90	411.93	380.80	1,248.43	1,480.60	2,251.79
	<b>Total Expenses (II)</b>	<b>2,568.83</b>	<b>1,358.49</b>	<b>3,350.89</b>	<b>5,135.94</b>	<b>7,541.43</b>	<b>9,427.30</b>
III	<b>Profit / (loss) before Tax and Exceptional items (I - II)</b>	<b>1,369.28</b>	<b>1,203.71</b>	<b>269.53</b>	<b>4,413.14</b>	<b>(137.46)</b>	<b>(1.02)</b>
IV	<b>Share of Profit/(Loss) of Associate</b>	<b>19.35</b>	<b>(113.20)</b>	<b>(0.18)</b>	<b>(158.94)</b>	<b>(38.07)</b>	<b>(74.75)</b>
V	<b>Profit / (Loss) before Tax and Exceptional Items (III + IV)</b>	<b>1,388.63</b>	<b>1,090.51</b>	<b>269.35</b>	<b>4,254.20</b>	<b>(175.53)</b>	<b>(75.77)</b>
VI	<b>Exceptional Item [refer note 4 &amp; 5]</b>	<b>-</b>	<b>17.44</b>	<b>-</b>	<b>17.44</b>	<b>-</b>	<b>(328.77)</b>
VII	<b>Profit / (Loss) before Tax (V + VI)</b>	<b>1,388.63</b>	<b>1,107.95</b>	<b>269.35</b>	<b>4,271.64</b>	<b>(175.53)</b>	<b>(404.53)</b>
VIII	<b>Tax expense</b>						
	Current Tax relating to :						
	- Current Year	252.27	262.40	105.94	619.66	48.10	(127.62)
	- Current Tax for earlier years	325.31	-	-	325.31	-	(51.66)
	- Deferred Tax	116.59	57.11	(62.02)	553.53	(75.75)	(44.81)
	<b>Total Tax Expense</b>	<b>694.18</b>	<b>319.51</b>	<b>43.92</b>	<b>1,498.51</b>	<b>(27.65)</b>	<b>(224.09)</b>
IX	<b>Profit / (Loss) after Tax for the Period from Continuing Operations (VII - VIII)</b>	<b>694.45</b>	<b>788.43</b>	<b>225.43</b>	<b>2,773.14</b>	<b>(147.87)</b>	<b>(180.44)</b>
X	<b>Discontinued Operations</b>						
a	Profit before tax from discontinued operations (refer note 6, 7 & 9)	233.84	216.67	126.98	371.72	2,267.18	2,389.09
	Tax expenses of discontinued operations	(58.85)	(54.53)	(31.96)	(93.55)	(570.60)	(601.32)
	<b>Profit after tax from discontinued operations</b>	<b>174.99</b>	<b>162.14</b>	<b>95.02</b>	<b>278.16</b>	<b>1,696.58</b>	<b>1,787.77</b>
b	Profit / (loss) before tax from slump sale of discontinued operations (refer note 6 & 8)	(349.72)	283.63	-	(66.09)	13,985.88	14,215.11
	Impairment (loss) / reversed before tax on net assets held for sale (refer note 8)	367.34	(367.34)	-	-	-	-
	Tax on profit and impairment loss related to slump sale of discontinued operations	(3.79)	11.97	-	8.18	(1,612.30)	(1,900.86)
	<b>Profit after tax from slump sale of discontinued operations</b>	<b>13.83</b>	<b>(71.74)</b>	<b>-</b>	<b>(57.91)</b>	<b>12,373.57</b>	<b>12,314.24</b>
XI	<b>Profit / (Loss) after Tax from Discontinued Operations (a+b)</b>	<b>188.81</b>	<b>90.39</b>	<b>95.02</b>	<b>220.25</b>	<b>14,070.15</b>	<b>14,102.02</b>
XII	<b>Profit / (Loss) after tax for the period (IX + XI)</b>	<b>883.27</b>	<b>878.82</b>	<b>320.45</b>	<b>2,893.39</b>	<b>13,922.28</b>	<b>13,921.57</b>
XIII	<b>Other Comprehensive Income</b>						
	<b>A) Items that will not be Reclassified to Profit or Loss</b>						
	(i) Remeasurement of Defined Benefit Plans;	(38.59)	(11.20)	34.85	(60.99)	63.83	(51.15)
	(ii) Equity Instruments Through OCI;	(2,103.66)	(1,211.07)	(10,035.81)	(2,148.29)	(3,316.60)	(6,665.63)
	(iii) Tax on above *	529.33	(19.66)	1,427.88	345.69	189.20	641.20
	<b>B) Items that will be Reclassified to Profit or Loss</b>						
	(i) Exchange Differences in Translating to Financial Statements of a Foreign Operation	172.34	496.34	270.66	663.54	330.50	320.63
	(ii) Debt Instruments Through OCI; (net of Tax)	(80.01)	21.58	(64.01)	49.30	354.08	317.50
XIV	<b>Other Comprehensive Income for the Period after Tax</b>	<b>(1,520.59)</b>	<b>(724.01)</b>	<b>(8,366.63)</b>	<b>(1,150.75)</b>	<b>(2,378.98)</b>	<b>(5,437.44)</b>
XV	<b>Total Comprehensive Income for the Period (XII + XIV)</b>	<b>(637.33)</b>	<b>154.82</b>	<b>(8,046.18)</b>	<b>1,842.64</b>	<b>11,543.29</b>	<b>8,484.14</b>

(Rs. in Lakhs)

Particulars		For the Quarter Ended			For the Nine Months Ended		For the Year Ended
		Dec 31, 2025 (Unaudited)	Sept 30, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)	Dec 31, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)	March 31, 2025 (Audited)
XVI	Profit / (Loss) after Tax for the Period attributable to:						
a	Owners of the Company	883.28	878.82	320.46	2,993.41	13,922.29	13,921.59
b	Non-controlling Interests	(0.01)	-	(0.01)	(0.01)	(0.01)	(0.02)
		883.27	878.82	320.45	2,993.39	13,922.28	13,921.57
	Other Comprehensive Income for the Period attributable to:						
a	Owners of the Company	(1,520.59)	(724.01)	(8,366.63)	(1,150.75)	(2,378.99)	(5,437.44)
b	Non-Controlling Interests	-	-	-	-	-	-
		(1,520.59)	(724.01)	(8,366.63)	(1,150.75)	(2,378.99)	(5,437.44)
	Total Comprehensive Income for the Period attributable to:						
a	Owners of the Company	(837.31)	154.82	(8,046.17)	1,842.66	11,543.30	8,484.16
b	Non-controlling Interests	(0.01)	-	(0.01)	(0.01)	(0.01)	(0.02)
		(837.33)	154.82	(8,046.18)	1,842.64	11,543.29	8,484.14
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)						1,01,376.14
XIX	Earnings per share (in Rs.) Face Value Rs.2/- per share each (not annualised):						
a)	Earning per equity share (for continuing operations) (Basic earnings per share)	0.44	0.50	0.14	1.77	(0.09)	(0.11)
b)	Earning per equity share (for continuing operations) (Diluted earnings per share)	0.44	0.50	0.14	1.77	(0.09)	(0.11)
c)	Earning per equity share (for discontinued operations) (Basic earnings per share)	0.12	0.06	0.06	0.14	8.96	8.97
d)	Earning per equity share (for discontinued operations) (Diluted earnings per share)	0.12	0.06	0.06	0.14	8.96	8.97
e)	Earning per equity share (for continuing & discontinued operations) (Basic earnings per share)	0.56	0.56	0.20	1.91	8.87	8.86
f)	Earning per equity share (for continuing & discontinued operations) (Diluted earnings per share)	0.56	0.56	0.20	1.91	8.87	8.86

\*includes current tax of Rs. 155.64 lakhs and deferred tax of Rs. 26 lakhs for the quarter ended September 30, 2025 and nine months ended December 31, 2025  
See accompanying notes to unaudited consolidated financial results

**Notes to unaudited consolidated financial results:**

- The above unaudited consolidated financial results for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit committee and approved by the Board of Directors in their respective meetings held on February 14, 2026.
- 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).
- 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 (80%), 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%).
- Exceptional item represents loss on transfer of leasehold improvements of Rs. 328.77 lakhs by United Shippers Limited, subsidiary company for the year ended March 31, 2025.
- During the previous quarter ended September 30, 2025 and nine months ended December 31, 2025, the subsidiary company United Shippers Limited has sold its subsidiary company namely United Shippers Logistics Limited to Alfal 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

**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 financial performance of the said undertaking i.e. net profit/(loss) after tax shown under discontinued operations, and profit after tax arising from the same disclosed as "Profit after tax from slump sale of discontinued operations" are as under:

Particulars	For the Quarter Ended			For the nine months Ended		(Rs in lakhs)
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	For the Year ended 31.03.2025
<b>Financial Performance</b>						
Profit before tax	-	-	-	-	1,705.65	1,652.98
Tax on above	-	-	-	-	(429.28)	(416.02)
Profit after tax	-	-	-	-	1,276.37	1,236.96
<b>Profit from slump sale of discontinued operations</b>						
Profit before tax from slump sale	-	283.63	-	283.63	13,985.68	14,215.11
Tax on above	-	11.97	-	11.97	(1,812.30)	(1,900.88)
Profit after tax from slump sale	-	295.60	-	295.60	12,373.57	12,314.24

**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. 1,800 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 ended September 30, 2025, 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 nine months ended December 31, 2025. Effective 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**

Particulars	For the Quarter Ended			For the Nine Months Ended		(Rs in lakhs)
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	For the Year ended 31.03.2025
<b>Revenue</b>						
Revenue from operations	373.17	1,099.90	1,518.24	2,750.23	4,626.23	6,551.96
Other Income*	131.99	271.89	16.84	418.88	47.21	63.99
<b>Total Income</b>	<b>505.16</b>	<b>1,371.79</b>	<b>1,535.08</b>	<b>3,169.11</b>	<b>4,673.44</b>	<b>6,615.95</b>
<b>Expenses</b>						
Cost of material consumed	147.51	1,117.82	1,226.57	2,372.81	3,758.82	5,466.87
Stores & Spares consumed	14.47	28.83	25.11	63.83	59.08	94.34
Changes in inventories of Finished goods, stock in trade and work in progress	253.01	(147.30)	38.08	138.92	40.40	(64.17)
Employee benefits expense	94.30	50.37	57.84	200.92	188.82	251.18
Finance cost	-	-	0.04	-	0.25	0.25
Depreciation and amortisation expense	0.40	4.68	5.11	9.79	15.02	20.14
Other expenses	70.93	162.05	158.17	370.10	472.54	660.93
<b>Total Expenses</b>	<b>580.62</b>	<b>1,218.25</b>	<b>1,510.90</b>	<b>3,166.37</b>	<b>4,536.01</b>	<b>6,429.54</b>
<b>Profit before tax</b>	<b>(75.47)</b>	<b>155.54</b>	<b>24.18</b>	<b>12.74</b>	<b>138.43</b>	<b>186.41</b>
Tax expense	19.00	(39.15)	(8.09)	(3.21)	(34.84)	(46.91)
<b>Profit after tax</b>	<b>(56.47)</b>	<b>116.39</b>	<b>16.10</b>	<b>9.53</b>	<b>103.60</b>	<b>139.49</b>

\* includes profit of Rs. 254.69 lakhs on sale of land at Khopoli for the quarter ended September 30, 2025 and nine months ended December 31, 2025

#### 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 Piller Proof Closures (Sale of Undertaking), situated at MIDC, Murbad, District Thane (Maharashtra) by way of Slump sale on a going concern basis. On August 08, 2025, the Company has 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 is 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 however as at September 30, 2025, the Company had estimated impairment loss of Rs. 367.34 lakhs being the difference between the estimated sale proceeds and carrying value of net assets as at September 30, 2025. The said impairment loss has been adjusted against the WDV of Property, Plant & Equipment (PPE) and has been shown as impairment loss of the said undertaking under discontinued operations.

Further, during the quarter ended December 31, 2025, the Holding Company has transferred the business of manufacturing, trading and sale of Metal Crown Seals and Roll On Piller Proof Closures (Sale of Undertaking) situated at MIDC, Murbad, District Thane (Maharashtra) by way of Slump sale on a going concern basis with effect from November 04, 2025. The Holding Company has incurred actual loss of Rs.349.72 lakhs on the slump sale transaction. Accordingly the Holding Company has reversed the estimated impairment loss of Rs. 367.34 lakhs and provided the actual loss of Rs. 349.72 lakhs during the quarter and nine months ended December 31, 2025.

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

(Rs in lakhs)	
Particulars	Amount
Base Price	4,250.00
Less: Employee Provisions	(746.23)
Add: Delta working capital	880.59
Add: Additional Consideration	100.00
Total Consideration	4,484.37
Net Assets of Discontinued Operations	4,834.09
Loss on Slump Sale of Discontinued Operations	349.72

#### (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		(Rs in lakhs)				
Particulars	For the Quarter Ended			For the Nine Months Ended		For the Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
Revenue						
Revenue from operations	1,113.44	2,653.81	2,257.59	6,821.30	7,262.76	10,787.97
Other Income	(1.31)	26.57	78.54	28.81	248.78	87.32
Total Income	1,112.13	2,680.38	2,336.13	6,850.12	7,511.54	10,875.30
Expenses						
Cost of material consumed	475.04	1,521.48	1,074.68	3,604.65	3,500.79	5,491.98
Stores & Spares consumed	62.12	313.14	319.75	714.95	854.99	1,666.32
Changes in inventories of Finished goods, stock in trade and work in progress	133.26	(177.74)	(31.09)	101.20	126.11	(82.83)
Employee benefits expense	220.11	373.41	301.32	926.53	941.62	1,193.74
Finance cost	3.60	7.72	10.44	21.28	50.85	64.63
Depreciation and amortisation expense	31.65	70.63	66.85	173.79	229.23	302.40
Other expenses	109.85	522.75	446.40	1,286.89	1,343.38	1,704.48
Total Expenses	1,035.63	2,631.37	2,198.35	6,829.29	7,046.76	10,340.67
Profit before tax	76.50	49.01	147.78	20.83	464.78	534.62
Tax expense	(19.26)	(12.34)	(37.19)	(5.24)	(116.98)	(134.56)
Profit after tax	57.25	36.67	110.59	15.59	347.81	400.06

#### 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)				
Particulars	For the Quarter Ended			For the Nine Months Ended		For the Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
Revenue						
Revenue from operations	595.65	418.67	448.88	1,391.87	1,322.07	1,803.34
Other Income *	275.58	(3.23)	(18.24)	380.19	11.94	95.94
Total Income	871.23	415.43	430.63	1,772.06	1,334.01	1,899.28
Expenses						
Cost of material consumed	240.32	177.18	162.69	590.14	524.70	725.01
Stores & Spares consumed	116.28	62.69	87.53	229.26	203.76	267.25
Changes in inventories of Finished goods, stock in trade and work in progress	48.41	7.82	4.17	30.48	56.38	63.92
Employee benefits expense	(2.94)	6.27	64.86	15.44	111.15	58.07
Finance cost	1.89	1.52	7.41	4.70	9.40	11.31
Depreciation and amortisation expense	25.45	28.65	7.92	81.20	22.40	50.54
Other expenses	209.03	119.38	120.85	482.70	447.90	708.07
Total Expenses	638.43	403.32	475.41	1,433.91	1,375.69	1,884.18
Profit before tax	232.80	12.11	(44.98)	338.15	(41.69)	15.11
Tax expense	(58.80)	(3.05)	11.32	(85.11)	10.50	(3.79)
Profit after tax	174.20	9.06	(33.66)	253.04	(31.19)	11.31

\* Includes profit of Rs. 217.07 lakhs on sale of Plant and Machinery of Aluminium Collapsible Tube Division at Murbad for quarter and nine months ended December 31, 2025.

- 10 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 Nine Months ended December 31, 2025**

Sr. No.	Particulars	For the Quarter Ended			For the Nine Months Ended		(Rs. in Lakhs)
		Dec 31, 2025 (Unaudited)	Sept 30, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)	Dec 31, 2025 (Unaudited)	Dec 31, 2024 (Unaudited)	For the Year Ended March 31, 2025 (Audited)
(i)	<b>Segment Revenue</b>						
	Income from Operations						
	(a) Trading	1,834.59	759.52	2,526.71	3,296.04	4,461.77	5,425.15
	Total	1,834.59	759.52	2,526.71	3,296.04	4,461.77	5,425.15
	Less: Inter Segment Revenue	68.61	233.69	102.17	603.26	537.67	756.63
	<b>Total (A)</b>	<b>1,765.99</b>	<b>525.83</b>	<b>2,424.54</b>	<b>2,692.78</b>	<b>3,924.09</b>	<b>4,668.52</b>
	<b>Discontinued Operations</b>						
	Packaging #	1,709.09	3,072.48	2,706.25	8,213.18	24,088.75	28,042.56
	Petrochemical #	373.17	1,099.90	1,518.24	2,750.23	4,626.23	6,551.96
	<b>Total (B)</b>	<b>2,082.26</b>	<b>4,172.38</b>	<b>4,224.49</b>	<b>10,963.41</b>	<b>28,714.98</b>	<b>34,594.52</b>
	<b>Total (A+B)</b>	<b>3,848.25</b>	<b>4,698.21</b>	<b>6,649.03</b>	<b>13,656.19</b>	<b>32,639.07</b>	<b>39,263.04</b>
(ii)	<b>Segment Results</b>						
	[Profit / (Loss) before tax and interest from each segment]						
	(a) Packaging - continuing operations	19.35	(113.20)	(0.17)	(158.94)	(38.07)	(74.75)
	(b) Trading	7.42	20.70	(128.85)	34.76	(656.70)	(639.30)
	Total	26.77	(92.50)	(129.02)	(124.18)	(694.77)	(714.05)
	Less:						
	(i) Finance Cost	(16.98)	(26.75)	(42.82)	(72.23)	(598.42)	(592.57)
	(ii) Other unallocable income/(expense) net off unallocable expenditure/income**	1,378.84	1,227.20	441.20	4,468.05	1,117.68	902.09
	<b>Profit/(Loss) before Tax from continuing Operations</b>	<b>1,388.63</b>	<b>1,107.95</b>	<b>269.35</b>	<b>4,271.64</b>	<b>(175.63)</b>	<b>(404.53)</b>
	<b>Profit/(Loss) before Tax from discontinued Operations #</b>						
	Packaging #	377.81	294.81	204.97	962.24	2,658.41	2,959.34
	Profit before tax from slump sale of discontinued operations (refer note 6 & 8)	(349.72)	283.63	-	(66.09)	13,985.68	14,215.11
	Impairment loss before tax on net assets held for sale (refer note 8)	367.34	(367.34)	-	-	-	-
	Petrochemical #	(75.47)	155.54	24.18	12.74	138.43	186.41
	<b>Total Profit/(Loss) before Tax</b>	<b>1,708.70</b>	<b>1,474.59</b>	<b>498.50</b>	<b>5,180.52</b>	<b>16,615.19</b>	<b>16,956.32</b>
(iii)	<b>Segment Assets</b>						
	(a) Trading	2,778.75	2,442.93	2,350.07	2,778.75	2,350.07	6,508.13
	(b) Petrochemical - discontinued operations #	821.81	1,908.88	3,181.39	821.81	3,181.39	3,335.31
	(c) Packaging - discontinued operations #	1,310.45	9,448.26	9,754.95	1,310.45	9,754.95	10,301.10
	(d) Unallocable	1,26,652.21	1,23,641.79	1,24,017.74	1,26,652.21	1,24,017.74	1,13,619.43
	<b>Total</b>	<b>1,31,563.22</b>	<b>1,37,441.86</b>	<b>1,39,304.15</b>	<b>1,31,563.22</b>	<b>1,39,304.15</b>	<b>1,33,783.97</b>
(iv)	<b>Segment Liabilities</b>						
	(a) Trading	1,343.59	960.51	1,161.70	1,343.59	1,161.70	1,054.31
	(b) Petrochemical - discontinued operations #	36.90	484.39	289.82	36.90	289.62	377.29
	(c) Packaging - discontinued operations #	451.53	2,380.79	2,443.88	451.53	2,443.89	3,549.63
	(d) Unallocable	5,357.75	4,826.40	6,234.82	5,357.75	6,234.82	2,681.91
	<b>Total</b>	<b>7,189.76</b>	<b>8,652.09</b>	<b>10,130.02</b>	<b>7,189.76</b>	<b>10,130.02</b>	<b>7,663.14</b>

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

\*\* Includes loss on transfer of leasehold improvement amounting to Rs. 328.77 lakhs for the year ended March 31, 2025 [refer note 4].

- 11 On November 21, 2025, The Government of India notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes', consolidating 29 existing labour laws. Consequently, the Holding Company has reassessed the existing employee benefit obligations. Considering the impact arising out of an enactment of the new legislation, the Holding Company has recognised an estimated past service cost of Rs. 22.50 lakhs in respect of Gratuity and Rs. 8.60 lakhs in respect of Leave Encashment, aggregating to Rs. 31.10 lakhs, which has been included within employee benefit expenses in the financial results for the quarter and nine months ended December 31, 2025. As the underlying Central and State rules under the New Labour Codes are yet to be fully notified, the Holding Company continues to monitor further developments and clarifications. Any additional accounting impact arising from such developments will be recognised, as appropriate, in accordance with applicable accounting standards.
- 12 Previous period / year's figures have been regrouped / rearranged and reclassified wherever necessary to confirm to the current year'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: February 14, 2026