OBL:HO:SEC:00: New Delhi: 13.11.2026

BSE Limited
Corporate Relation Department
1st Floor, New Trading Ring
Rotunga BuildingPhiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001

Stock Code - 530365

National Stock Exchange of India Ltd.
Exchange Plaza,
Plot No. C/1, G Block,
Bandra-Kurla Complex,
Bandra (E)
Mumbai-400 051

Stock Code: ORIENTBELL

Sub: Submission of Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2026.

Dear Sir/ Madam,

This is with reference to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this regard, we wish to inform you that the Board of Directors has in its meeting held today i.e. on Friday, 13th November, 2026 considered and approved the Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2026 together with Limited Review Reports of the Statutory Auditors. The copies of the same are enclosed herewith.

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

Pursuant to Regulation 47(1) of Listing Regulations, the Quick Response Code and the details of the webpage where complete financial results of the Company for the quarter and half year ended September 30, 2026 are accessible to the Investors, shall be published in the newspapers.

Further the above said Board Meeting commenced at 12:02 P.M and concluded at 1:54 P.M.

This is for your kind information. Please acknowledge the receipt of this letter.

We hope you will find the same in order.

Yours faithfully
for Orient Bell Limited

Yogesh Mendiratta
Digitally signed by Yogesh Mendiratta
Date: 2026.11.13 14:00:46 +05'30'

Yogesh Mendiratta
Company Secretary & Head - Legal
Encl: as above

S.R. DINODIA & Co. LLP
CHARTERED ACCOUNTANTS
K-39 Connaught Place, New Delhi-110001 INDIA
Ph. : +91-(0)11-4370 3300

Independent Auditor's Review Report on Unaudited Quarterly and Year To Date Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of Orient Bell Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of Orient Bell Limited ("the Company") for the quarter ended September 30, 2026 and half year results for the period from April 01, 2026 to September 30, 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation"), including relevant circulars issued by SEBI from time to time ("the Circulars").

2. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 ("the Act"), as amended read with relevant rules issued thereunder, the Circulars and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. Dinodia & Co. LLP.
Chartered Accountants,
Firm's Registration Number 001478N/N500005

(Sandeep Dinodia)
Partner
Membership Number: 083689
UDIN: 26083689EM@IRM9369

Place of Signature: New Delhi
Date: 13.11.2026

S.R. DINODIA & Co. LLP
CHARTERED ACCOUNTANTS
K-39 Connaught Place, New Delhi-110001 INDIA
Ph. : +91-(0)11-4370 3300

Independent Auditor's Review Report on Unaudited Quarterly And Year To Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of Orient Bell Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of **Orient Bell Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended September 30, 2026 and half year results for the period from April 01, 2026 to September 30, 2026, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), including relevant circulars issued by SEBI from time to time ("the Circulars").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder, the Circulars and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Regulation, as amended, to the extent applicable.

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

S. No	Name of Entity	Nature of Relationship
1	Cestrum Enterprises Private Limited	Wholly owned Subsidiary
2	Corial Ceramic Private Limited	Associate Company
3	Proton Granito Private Limited	Associate Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. The accompanying statement of the Parent include the Group's share of net profit after tax of ₹ 1.73 lakh and ₹ (24.15) lakh and total comprehensive income of ₹ 1.73 lakh and ₹ (24.15) lakh for the quarter ended September 30, 2026 and half year results for the period from April 01, 2026 to September 30, 2026, respectively, as considered in the accompanying statement, in respect of two associates, whose interim financial information have not been reviewed by us. These interim financial informations have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these associates, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statements is not modified in respect of this matter.

7. The Statement also include the interim financial results of one subsidiary included in the consolidated unaudited financial results, whose interim financial statements reflect total assets (before eliminating of inter-company transaction of ₹ Nil) ₹ 437.95 lakh, total revenues (before eliminating of inter-company transaction of ₹ 3.62 & ₹ 41.90) of ₹ 437.57 & ₹ 761.41 lakh, total net profit after tax (before eliminating of inter-company transaction of ₹ Nil & ₹ Nil) of ₹ 42.15 lakh & ₹ 56.47 lakh and total comprehensive income (before eliminating of inter-company transaction of ₹ ₹ Nil & ₹ Nil) of ₹ 42.15 lakh & ₹ 56.47 for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026 respectively and cash inflow (net) of ₹ 123.23 lakh for the period from April 01, 2026 to September 30, 2026, as considered in the consolidated unaudited financial results, which have not been reviewed by us. These financial statements / financial results are un-reviewed and have been certified by the Management and furnished to us by Parent Company's Management. Our conclusion, in so far as it relates to the amounts included in respect of aforesaid subsidiary, is based solely on such interim financial statements/ financial results. In our view and according to the information and explanations given to us by the Parent Company's Management, these interim financial statements/ financial results are not material to the Group.

   Our conclusion is not modified in respect of this matter with respect to our reliance on financial statements/ financial results of aforesaid subsidiary certified by their Management.

For S.R. Dinodia & Co. LLP.
Chartered Accountants,
Firm's Registration Number 001478N/N500005

S.R. DINODIA & CO. LLP CHARTERED ACCOUNTANTS

(Sandeep Dinodia)
Partner
Membership Number: 083689
UDIN: 26083689TSCLXW9041

Place of Signature: New Delhi
Date: 13.11.2026

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

(₹in lakh)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I)	**Revenue from Operations**						
	a. Income from Operation	22,329.44	20,005.72	16,296.80	42,335.16	30,237.94	67,877.89
	b. Other Operating Revenue	136.39	90.75	99.27	227.14	181.01	442.80
	Revenue from Operations (a+b)	**22,465.83**	**20,096.47**	**16,396.07**	**42,562.30**	**30,418.95**	**68,320.69**
(II)	Other Income	105.16	101.32	51.90	206.48	112.82	295.62
(III)	**Total Income (I+II)**	**22,570.99**	**20,197.79**	**16,447.97**	**42,768.78**	**30,531.77**	**68,616.31**
(IV)	**Expenses**						
	a. Cost of Materials Consumed	3,454.11	3,218.60	3,001.70	6,672.70	5,285.97	10,481.61
	b. Purchases of Stock In Trade	5,695.90	4,217.83	4,540.35	9,913.73	8,351.07	19,632.24
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(757.20)	(474.93)	(1,262.30)	(1,232.12)	(1,442.79)	(217.13)
	d. Employees Benefits Expense	2,997.61	2,973.01	2,658.10	5,970.62	5,124.95	10,271.85
	e. Finance Cost	64.50	71.44	99.27	135.95	200.99	363.41
	f. Depreciation and Amortisation Expense	538.43	548.24	538.53	1,085.67	1,077.16	2,227.77
	g. Other Expenses						
	Power & Fuel Charges	5,444.48	5,071.53	3,677.78	10,516.01	6,519.69	13,390.41
	Other Expenses	3,551.39	3,449.13	2,860.05	7,000.52	5,167.45	10,835.61
	Total Expenses (IV)	**20,987.22**	**19,075.85**	**16,113.48**	**40,063.08**	**30,284.49**	**66,985.77**
(V)	**Profit / (Loss) before exceptional items and Tax (III-IV)**	**1,583.77**	**1,121.94**	**334.49**	**2,705.70**	**247.28**	**1,630.54**
	Share of profit/(loss) of Associates	-	-	-	-	-	-
(V)	**Profit / (Loss) from Operations before exceptional items and Tax**	**1,583.77**	**1,121.94**	**334.49**	**2,705.70**	**247.28**	**1,630.54**
	Exceptional Items	-	-	-	-	-	128.96
(VI)	**Profit/ (Loss) before Tax**	**1,583.77**	**1,121.94**	**334.49**	**2,705.70**	**247.28**	**1,501.58**
(VII)	Tax Expense						
	a. Current Tax	421.09	354.73	33.56	775.83	33.56	365.42
	b. Deferred Tax	(26.60)	(76.27)	31.41	(102.87)	10.16	20.41
	Total Tax Expenses	**394.49**	**278.46**	**64.97**	**672.96**	**43.72**	**385.83**
(VIII)	**Profit/(Loss) for the period (VI-VII)**	**1,189.28**	**843.48**	**269.52**	**2,032.74**	**203.56**	**1,115.75**
(IX)	**Other Comprehensive Income (OCI)**						
	A. (i) Items that will not be reclassified to Profit or Loss	(11.09)	(11.09)	9.16	(22.17)	18.32	(44.81)
	(ii) Share of other comprehensive income of associates accounted for using equity method of accounting	-	-	-		-	-
	(iii) Income Tax relating to items that will not be reclassified to profit or loss	2.79	2.79	(2.31)	5.58	(4.61)	11.28
	B. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income, net of tax	**(8.30)**	**(8.30)**	**6.85**	**(16.59)**	**13.71**	**(33.53)**
(X)	**Total Comprehensive Income for the period (VII+IX) (Comprising profit/(loss) and other comprehensive income for the period)**	**1,180.98**	**835.18**	**276.37**	**2,016.15**	**217.27**	**1,082.22**
(XI)	Paid-up equity share capital (face value of ₹ 10/- each)	1,475.05	1,471.05	1,469.00	1,475.05	1,469.00	1,471.05
(XII)	Other Equity (Excluding Revaluation Reserve)						30,785.09
(XIII)	Earnings per equity Share (for continuing operation) (Not annualised)						
	a) Basic (amount in ₹)	8.08	5.73	1.84	13.81	1.39	7.60
	b) Diluted (amount in ₹)	8.03	5.71	1.83	13.73	1.38	7.57

S.R. DINODIA & CO. LLP CHARTERED ACCOUNTANTS

ORIENT BELL LIMITED

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REGD. OFFICE: 8, Industrial Area, Sikandrabad - 203 205 (U.P.) India. Tel.: +91 81910 04575/ 76
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CIN: L14101UP1977PLC021546

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

(₹ In lakh)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I)	**Revenue from Operations**						
	a. Income from Operation	22,763.87	20,290.64	16,409.92	43,054.51	30,618.58	68,702.45
	b. Other Operating Revenue	135.92	91.39	99.27	227.31	181.01	442.80
	Revenue from Operations (a+b)	**22,899.79**	**20,382.03**	**16,509.19**	**43,281.82**	**30,799.59**	**69,145.25**
(II)	Other Income	105.69	102.13	51.90	207.82	112.82	297.81
(III)	**Total Income (I+II)**	**23,005.48**	**20,484.16**	**16,561.09**	**43,489.64**	**30,912.41**	**69,443.06**
(IV)	**Expenses**						
	a. Cost of Materials Consumed	3,649.69	3,366.89	3,001.70	7,016.58	5,285.97	10,481.61
	b. Purchases of Stock In Trade	5,796.02	4,280.03	4,616.15	10,076.05	8,689.33	20,331.94
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(756.40)	(492.09)	(1,262.30)	(1,248.49)	(1,442.79)	(227.69)
	d. Employees Benefits Expense	3,019.61	3,001.65	2,659.13	6,021.26	5,135.98	10,314.23
	e. Finance Cost	64.67	71.44	99.27	136.12	200.99	363.42
	f. Depreciation and Amortisation Expense	536.81	549.24	539.53	1,086.05	1,077.16	2,227.77
	g. Other Expenses						
	Power & Fuel Charges	5,445.52	5,071.53	3,677.78	10,517.04	6,519.69	13,390.41
	Other Expenses	3,609.16	3,494.17	2,879.53	7,103.33	5,187.12	10,902.17
	Total Expenses (IV)	**21,365.08**	**19,342.86**	**16,219.79**	**40,707.94**	**30,653.45**	**67,783.86**
(V)	**Profit / (Loss) from before exceptional items and Tax (III-IV)**	**1,640.40**	**1,141.30**	**341.30**	**2,781.70**	**258.96**	**1,659.20**
	Share of profit/(loss) of Associates	1.73	(25.88)	44.09	(24.15)	68.97	105.57
	Profit / (Loss) before Tax	**1,642.13**	**1,115.42**	**385.39**	**2,757.55**	**327.93**	**1,764.77**
(VI)	Exceptional Items	-	-	-	-	-	128.96
(VII)	**Profit/ (Loss) before Tax (V + VI)**	**1,642.13**	**1,115.42**	**385.39**	**2,757.55**	**327.93**	**1,635.81**
(VIII)	Tax Expense						
	a. Current Tax	430.55	359.76	35.33	790.31	36.60	372.85
	b. Deferred Tax	(26.60)	(76.22)	31.41	(102.82)	10.16	20.41
	Total Tax Expenses	**403.95**	**283.54**	**66.74**	**687.49**	**46.76**	**393.26**
(IX)	**Profit/(Loss) for the period (VII-VIII)**	**1,238.18**	**831.88**	**318.65**	**2,070.06**	**281.17**	**1,242.55**
(X)	**Other Comprehensive Income (OCI)**						
	A. (i) Items that will not be reclassified to Profit or Loss						
	(a) Re- measurement gains (losses)on defined bemefit plans	(11.09)	(11.09)	9.16	(22.17)	18.32	(44.81)
	(b) share of other comprehensive income of associates accounted for using equity method of accounting	-	-	-	-	-	0.03
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	2.79	2.79	(2.31)	5.58	(4.61)	11.28
	B. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income, net of tax	**(8.30)**	**(8.30)**	**6.85**	**(16.59)**	**13.71**	**(33.50)**
(XI)	**Total Comprehensive Income for the period (IX+X) (Comprising profit/(loss) and other comprehensive income for the period)**	**1,229.88**	**823.58**	**325.50**	**2,053.47**	**294.88**	**1,209.05**
(XII)	Paid-up equity share capital (face value of ₹ 10/- each)	1,475.05	1,471.05	1,469.00	1,475.05	1,469.00	1,471.05
(XIII)	Other Equity (Excluding Revaluation Reserve)						31,411.29
(XIV)	Earnings per equity Share (for continuing operation) (Not annualised)						
	a) Basic (amount in ₹)	8.41	5.66	2.17	14.08	1.92	8.46
	b) Diluted (amount in ₹)	8.36	5.63	2.16	13.9[illegible]	1.91	8.43

S.R. DINODIA & CO. LLP CHARTERED ACCOUNTANTS

ORIENT BELL LIMITED

Orient Bell Limited

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

CIN: L14101UP1977PLC021546

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STATEMENT OF ASSETS AND LIABILITIES

(₹ in lakh)

PARTICULARS	STANDALONE AS AT			CONSOLIDATED AS AT		
	30-09-2026	30-09-2025	31-03-2026	30-09-2026	30-09-2025	31-03-2026
	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
ASSETS						
(1) Non Current Assets						
(a) Property, Plant and Equipment	25,185.72	26,983.90	26,028.75	25,193.85	26,983.90	26,028.75
(b) Capital work-in-progress	637.86	24.22	40.65	637.86	24.22	40.65
(c) Right to use Assets	99.20	87.58	125.93	99.20	87.58	125.93
(d) Other Intangible Assets	0.29	1.13	0.29	0.29	1.13	0.29
(e) Financial Assets						
(i) Investments in subsidiary & Associates	573.00	573.00	573.00	1,145.97	1,133.49	1,170.11
(ii) Investments in Others	351.59	245.00	245.00	351.59	245.00	245.00
(iii) Others financial Assets	310.91	286.41	298.12	310.91	286.41	298.12
(f) Other non-current assets	323.48	46.03	30.73	323.48	46.03	30.73
(g) Non-Current tax assets	16.33	11.73	8.10	17.72	11.73	9.07
Sub-total Non-Current Assets	**27,498.38**	**28,259.00**	**27,350.57**	**28,080.87**	**28,819.49**	**27,948.65**
(2) Current Assets						
(a) Inventories	7,768.84	7,587.03	6,507.84	7,864.10	7,587.03	6,518.40
(b) Financial Assets						
(i) Investments in Mutual Funds	3,908.74	-	2,919.32	3,908.74	-	2,919.32
(ii) Trade receivables	10,422.22	10,836.35	11,251.05	10,585.65	11,131.49	11,272.35
(iii) Cash and cash equivalents	1,183.03	727.79	1,035.57	1,308.25	778.00	1,037.58
(iv) Other Bank balances	1,915.61	2,508.57	1,906.49	1,955.61	2,508.57	1,976.74
(v) Others	19.34	57.86	46.88	19.34	57.86	47.34
(c) Other Current Assets	789.06	846.39	648.40	793.58	846.39	659.51
Sub-total Current Assets	**26,006.83**	**22,563.99**	**24,315.55**	**26,435.27**	**22,909.34**	**24,431.25**
Total Assets	**53,505.21**	**50,822.99**	**51,666.12**	**54,516.14**	**51,728.83**	**52,379.90**
EQUITY AND LIABILITIES						
Equity						
(a) Equity share capital	1,475.05	1,468.75	1,471.05	1,475.05	1,468.75	1,471.05
(b) Other Equity	32,739.42	29,850.66	30,785.09	33,397.96	30,427.56	31,411.29
Sub-total Equity	**34,214.47**	**31,319.41**	**32,256.14**	**34,873.01**	**31,896.31**	**32,882.34**
Liabilities						
(1) Non-current liabilities						
(a) Financial Liabilities						
(i) Borrowings	931.52	2,289.44	1,610.48	931.52	2,289.44	1,610.48
(ia) Lease Liabilities	55.61	14.50	57.07	55.61	14.50	57.07
(ii) Other Financial Liabilities	1,404.38	1,863.41	1,363.57	1,408.58	1,863.41	1,364.83
(b) Provisions	212.35	189.84	201.77	212.35	189.84	201.77
(c) Deferred tax liabilities (Net)	1,591.79	1,705.87	1,700.23	1,591.79	1,705.96	1,700.23
Sub-total Non-Current Liabilities	**4,195.65**	**6,063.06**	**4,933.12**	**4,199.85**	**6,063.15**	**4,934.38**
(2) Current Liabilities						
(a) Financial Liabilities						
(i) Borrowings	1,357.92	1,357.92	1,357.92	1,357.92	1,357.92	1,357.92
(ia) Lease Liabilities	48.17	120.19	94.73	48.17	120.19	94.73
(ii) Trade Payables						
(A) total outstanding dues of micro and small enterprises; and	2,895.68	2,219.18	2,429.80	2,962.36	2,248.55	2,460.08
(B) total outstanding dues of creditors other than micro and small enterprises	7,696.21	8,481.47	8,134.81	7,944.69	8,772.73	8,171.77
(iii) Other financial liabilities	766.95	27.26	465.39	766.95	29.21	476.05
(b) Other current liabilities	1,624.73	873.86	1,672.10	1,647.52	877.09	1,680.52
(c) Provisions	539.84	333.11	322.11	539.84	333.11	322.11
(d) Current tax liabilities	165.59	27.53	-	175.73	30.57	-
Sub-total Current Liabilities	**15,095.09**	**13,440.52**	**14,476.86**	**15,443.28**	**13,769.37**	**14,563.18**
Total Equity and Liabilities	**53,505.21**	**50,822.99**	**51,666.12**	**54,516.14**	**51,728.83**	**52,379.90**

See accompany notes to the financial results

Orient Bell Limited

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S.R. DINODIA & CO. LLP CHARTERED ACCOUNTANTS

ORIENT BELL LIMITED

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Cash Flow Statement for the Half Year ended September 30, 2026						(₹in lakh)
Particulars	Standalone			Consolidated		
	Half Year Ended on		Year Ended on	Half Year Ended on		Year Ended on
	30-09-2026	30-09-2025	31-03-2026	30-09-2026	30-09-2025	31-03-2026
Cash Flows From Operating Activities						
Profit Before Tax	2,705.70	247.28	1,501.58	2,757.55	327.93	1,635.81
Adjustments for:						
Share of (Profit) / Loss of Associates	-	-	-	24.15	(68.97)	(105.57)
Depreciation and amortization	1,085.67	1,077.16	2,227.77	1,086.05	1,077.16	2,227.77
Interest Paid	130.71	192.38	335.42	130.88	192.38	335.42
Interest Paid on Lease liabilities	5.24	6.92	14.69	5.24	6.92	14.69
Provision for employee benefit	85.32	62.43	131.92	85.32	62.43	131.92
Loss/(Gain) on sale of fixed assets	0.15	1.12	11.01	0.15	1.12	11.01
Interest on delayed payment of Taxes		1.69	13.30	-	1.69	13.30
Unrealized forex loss/(gain)	-	1.36	-	-	1.36	-
Unwinding of discount on deposits	(0.46)	(0.17)	(0.57)	(0.46)	(0.17)	(0.57)
Interest Income	(72.25)	(75.69)	(130.88)	(72.25)	(75.69)	(130.88)
Gain on Mutual fund Redemption	(30.12)	-	(2.73)	(30.12)	-	(2.73)
Fair Value of Mutual fund	(92.40)	-	(19.30)	(92.40)	-	(19.30)
Excess liability written back	(11.61)	(34.91)	(9.79)	(11.61)	(34.91)	(9.79)
Provision for Slow Moving of Inventories	191.00	60.00	125.00	191.00	60.00	125.00
Allowances for Trade Debts and Advances/Written back	119.13	(0.91)	48.41	119.13	(0.91)	48.41
Provision for litigation	-	-	(0.29)	-	-	(0.29)
Bad Debts/advances Written off	-	-	74.99	-	-	74.99
Operating Profit Before Working Capital Changes	**4,116.08**	**1,536.66**	**4,320.53**	**4,192.63**	**1,550.34**	**4,349.19**
Movement In Working Capital:						
Increase/(Decrease) in Trade Payables & Other Current Liabilities	27.28	461.12	398.00	250.84	(77.92)	(385.99)
Increase/(Decrease) in Other Long Term Liabilities	267.47	(642.78)	9.51	274.22	(642.78)	10.77
Increase/(Decrease) in Provisions	206.14	(0.18)	(43.77)	206.14	(0.18)	(43.77)
(Increase)/Decrease in Trade Receivables	721.31	1,350.22	781.82	603.55	1,922.43	1,633.33
(Increase)/Decrease in Inventories	(1,452.00)	(1,490.32)	(476.13)	(1,536.70)	(1,490.32)	(486.69)
(Increase)/Decrease in Other Current Assets and other bank balances	(113.12)	(153.28)	77.02	(106.07)	(153.28)	65.92
(Increase)/Decrease in Other Non-Current Assets	(305.09)	14.98	16.85	(305.09)	14.98	18.85
Cash Generated From Operations	**3,468.07**	**1,078.42**	**5,085.83**	**3,579.52**	**1,123.27**	**5,161.61**
Direct Tax paid (Net of Refunds)	(618.47)	(13.90)	(380.11)	(628.45)	(16.13)	(390.76)
Net Cash Inflow From/(Used In) Operating Activities	**2,849.60**	**1,064.52**	**4,705.72**	**2,951.07**	**1,107.14**	**4,770.85**
Cash Flows From Investing Activities						
Purchase of Property, Plant and Equipment (Net)	(904.87)	(311.72)	(554.46)	(913.38)	(311.72)	(554.46)
Sale Proceeds of Property, Plant and Equipment	117.68	42.23	122.73	117.68	42.23	122.73
Investment Made (net)	(973.51)	-	-	(973.51)	-	-
(Investment)/redemption of deposits	(9.12)	(2,501.89)	(4,808.29)	21.13	(2,501.89)	(4,878.54)
Interest Income	72.25	75.69	121.19	72.25	75.69	120.73
Net Cash From/ (Used In) Investing Activities	**(1,697.57)**	**(2,695.69)**	**(5,118.83)**	**(1,675.83)**	**(2,695.69)**	**(5,189.54)**
Cash Flows From Financing Activities						
Proceeds from issue of share capital & Premium	4.00	3.75	6.05	4.00	3.75	6.05
Increase/ (Decrease) in Long Term & Short Term Borrowings	(678.96)	(751.35)	(1,430.31)	(678.96)	(751.35)	(1,430.31)
Repayment of lease liabilities	(79.34)	(74.96)	(139.42)	(79.34)	(74.96)	(139.42)
Dividend Paid	(147.10)	(72.49)	(73.34)	(147.10)	(72.49)	(73.34)
Interest paid (net)	(103.17)	(172.68)	(340.99)	(103.17)	(172.68)	(340.99)
Net cash inflow from/(used in) Financing Activities	**(1,004.57)**	**(1,067.73)**	**(1,978.01)**	**(1,004.57)**	**(1,067.73)**	**(1,978.01)**
Net Increase / (Decrease) In Cash And Cash Equivalents	**147.46**	**(2,698.90)**	**(2,391.12)**	**270.67**	**(2,656.28)**	**(2,396.70)**
Cash and Cash Equivalents at the beginning of the period	1,035.57	3,426.69	3,426.69	1,037.58	3,434.28	3,434.28
Total Cash And Cash Equivalent	**1,183.03**	**727.79**	**1,035.57**	**1,308.25**	**778.00**	**1,037.58**
Components Of Cash And Cash Equivalents						
Cash on hand	5.41	6.49	4.30	5.41	6.49	4.30
With banks - current account	1,177.62	721.30	730.24	1,302.84	771.51	732.25
With banks - Deposits with maturity less than 3 months	-	-	301.03	-	-	301.03
Total Cash and Cash Equivalent	**1,183.03**	**727.79**	**1,035.57**	**1,308.25**	**778.00**	**1,037.58**

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Notes:

1. These standalone and consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (as amended) ['Ind AS'] prescribed under section 133 of the Companies Act, 2013 read with relevant rules, issued thereunder, and other recognised accounting practices and policies and in terms of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended)['Listing Regulations'].
2. The above standalone and consolidated financial results have been reviewed by Audit Committee and thereafter approved and taken on record by the Board of Directors in its meeting held on November 13, 2026. The Statutory Auditors of the company have carried out a Limited review on these standalone and consolidated financial results.
3. The business activity of the company falls within a single primary business segment viz. 'Ceramic Tiles and Allied Products' and hence there is no other reportable segment as per Ind AS 108 "Operating Segments".
4. The figures for corresponding previous period have been re-grouped/re-classified whereever necessary to make them comparable with the current period figures.
5. The unaudited results of the company for the quarter & period ended September 30, 2026 are also available on the Company's website (www.orientbell.com) and on the website of BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com).

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

Madhur Daga
Managing Director

Place: New Delhi
Date: November 13, 2026

S.R. DINODIA & CO. LLP CHARTERED ACCOUNTANTS

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