

July 25, 2025

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Streets
Mumbai-400001

National Stock Exchange of India Limited

Exchange Plaza, Plot No. C-1, Block G
Bandra – Kurla Complex, Bandra (East)
Mumbai – 400 051

Scrip Code: 535754

Scrip Code: ORIENTCEM

Sub: Outcome of Board Meeting held on 25th July 2025 and submission of Unaudited Financial Results for the quarter ended 30th June 2025 as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to the provisions of Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulation"), we wish to inform you that the Board of Directors of Orient Cement Limited (the "Company"), at its meeting held today i.e. 25th July 2025 has considered and approved the Unaudited Financial Results of the Company for the quarter ended 30th June 2025.

The Unaudited Financial Results of the Company for the quarter ended 30th June 2025 along with the Limited Review Report issued by the Statutory Auditors are enclosed herewith.

The Board Meeting commenced at 06:30 p.m. and concluded at 07:30 p.m.

All the above-mentioned documents will be posted on the Company's website at www.orientcement.com.

Kindly take the same on your record.

Yours faithfully,

For Orient Cement Limited

Shrishti Jain

Company Secretary & Compliance Officer

Encl.: as above

ORIENT CEMENT LIMITED
[Regd. Office : Unit VIII, Plot 7, Bhoinagar, Bhubaneswar - 751012 (Odisha)]
CIN No.: L26940OR2011PLC013933
Statement of Unaudited Financial Results for the Quarter Ended June 30, 2025

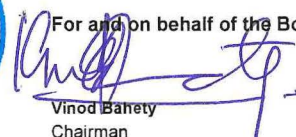
(₹ in Lacs)

Particulars	Quarter Ended			Year Ended
	June 30, 2025 (Unaudited)	March 31, 2025 (Audited) (refer note 8)	June 30, 2024 (Unaudited)	March 31, 2025 (Audited)
1 Income :				
(a) Revenue from operations	86,647.57	82,518.78	69,626.81	270,883.37
(b) Other income	217.26	765.33	612.15	1,986.35
Total income	86,864.83	83,284.11	70,238.96	272,869.72
2 Expenses :				
(a) Cost of materials consumed	13,573.79	12,971.41	9,970.66	41,484.59
(b) Changes in inventories of finished goods and work-in-progress	98.45	1,061.27	(551.05)	660.14
(c) Employee benefits expense (refer note 5)	4,222.00	4,898.72	5,081.88	20,120.82
(d) Finance costs	310.47	564.55	562.93	2,268.59
(e) Depreciation and amortisation expenses	3,730.69	3,716.11	3,856.34	15,301.28
(f) Power and fuel	23,863.81	20,564.88	18,320.15	69,370.80
(g) Packing, freight and forwarding charges	20,040.16	23,148.75	19,200.35	75,947.75
(h) Other expenses	6,588.78	9,571.18	8,005.25	33,166.85
Total expenses	72,428.15	76,496.87	64,446.51	258,320.82
3 Profit before tax (1-2)	14,436.68	6,787.24	5,792.45	14,548.90
4 Tax expenses				
(a) Current tax	3,919.00	3,216.42	2,448.01	5,667.77
(b) (Excess)/short provision of tax (refer note 6)	(1,675.09)	-	-	-
(c) Deferred tax (refer note 6)	(8,344.27)	(636.18)	(326.62)	(243.51)
	(6,100.36)	2,580.24	2,121.39	5,424.26
5 Profit after tax (3-4)	20,537.04	4,207.00	3,671.06	9,124.64
6 Other Comprehensive Income/(loss)				
Items that will not be reclassified to profit or loss				
Remeasurement gain/(loss) on defined benefit plans	284.53	(99.02)	(30.00)	(189.02)
Income tax relating to items that will not be reclassified to profit or loss	(71.61)	34.60	10.48	66.05
Other Comprehensive Income/(loss) (net of tax)	212.92	(64.42)	(19.52)	(122.97)
7 Total Comprehensive Income (net of tax) (5+6)	20,749.96	4,142.58	3,651.54	9,001.67
8 Paid-up Equity share capital (face value ₹ 1/- per share, fully paid)	2,054.60	2,051.10	2,048.69	2,051.10
9 Other equity				178,739.89
10 Earning per share - (not annualised for quarters)				
Basic (in ₹)	10.00	2.05	1.79	4.45
Diluted (in ₹)	10.00	2.05	1.79	4.45

Notes :

- The unaudited financial results of Orient Cement Limited ("the Company") have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the relevant rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The unaudited financial results of the Company were reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their respective meetings held on July 25, 2025. The statutory auditors have expressed an unmodified audit review conclusion on these results.
- The Company operates in a single reportable segment, viz manufacture and sale of cement, in accordance with Ind AS 108 - "Operating Segments".
- Ambuja Cements Limited (the "Acquirer") entered into Share Purchase Agreement ("SPA") with the erstwhile promoters / promoter group and certain public shareholders of the Company on October 22, 2024. In terms of the said SPA, the Acquirer acquired 9,58,73,163 equity shares (46.66%) of the Company on April 22, 2025. Consequently, the Board of Directors of the Company was reconstituted with effect from April 22, 2025.
Further, in accordance with the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, the Acquirer has made open offer for acquisition of 5,34,19,567 (26.00%) equity shares of the Company from the public shareholders at a price of Rs.395.40/- per share, which was completed on June 18, 2025. Accordingly, the total shareholding by the Acquirer increased to 14,92,92,730 (72.66%) equity shares in the Company. Pursuant to the said acquisition, the Company has become a subsidiary of Ambuja Cements Limited with effect from June 18, 2025.
- On April 07 2025, the Company allotted 349,976 fully paid paid-up equity shares of ₹1/- each, pursuant to exercise of employee stock options under the Orient Cement Limited Employees Stock Option Scheme 2015. Consequent to the aforesaid allotment, the paid-up share capital of the Company has increased.
- The Government of India introduced Section 115BAA in the Income-tax Act, 1961, which provides domestic companies the option to pay corporate tax at a reduced rate effective from April 01, 2019, subject to fulfillment of specified conditions. The Company during the current quarter has opted for the reduced tax rate regime under Section 115BAA due to which the net deferred tax liability as on April 01, 2025, which was previously recognized at the erstwhile higher tax rate, has been remeasured at the reduced rate, resulting in a reversal of ₹8,118.28 lakhs during the current quarter.
Further, pursuant to the adoption of the reduced tax regime under Section 115BAA, the Company has also reversed excess income tax provision of ₹1,675.09 lakhs created for financial year 2024-25 during the current quarter.
- The Company does not have any subsidiary company including an associate and joint venture. Accordingly, preparation of a consolidated financial results is not applicable.
- Figures for the quarter ended March 31, 2025 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year.
- The results for the quarter on June 30, 2025 are also available on the Company's website www.orientcement.com, BSE website: www.bseindia.com and NSE website: www.nseindia.com.



For and on behalf of the Board of Directors

Vinod Banerjee
Chairman

G. K. Choksi & Co.
Chartered Accountants

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Opp. Jayntial Park BRTS, Off. Ambli BRTS Road, Ahmedabad 380 054.
Dial : 91 - 79 - 6819 8900 - 901. E-mail : info@gkcco.com

LIMITED REVIEW REPORT

The Board of Directors,
Orient Cement Limited
Ahmedabad

1. We have reviewed the accompanying statement of unaudited financial results of **Orient Cement Limited** (hereinafter referred to as "the Company") for the quarter ended 30th June, 2025 ('the Statement') being submitted by the company to pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ('the Listing Regulations').
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as amended and other accounting principles generally accepted in India, read with circular is the responsibility of the Company's management and has been approved by the Board of the Company. Our responsibility is to issue 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 and accordingly, we do not express an audit opinion.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting practices generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The figures for the quarter ended June 30, 2024 as reported in this Statement were reviewed by the predecessor auditors who expressed an unmodified conclusion vide their Review Report dated August 5, 2024. The figures for the quarter and year ended March 31, 2025 were audited by the predecessor auditors who expressed an unmodified opinion on the respective Financial Results vide their Audit Report dated 13th April, 2025.

Our conclusion is not modified in respect of this matter.



FOR G. K. CHOKSI & CO.
[Firm Registration No. 101895W]
Chartered Accountants

SANDIP
ASHWINBHAI PARIKH

Digitally signed by SANDIP
ASHWINBHAI PARIKH
Date: 2025.07.25 19:09:35
+05'30'

SANDIP A. PARIKH
Partner

Mem. No. 40727
UDIN : 25040727BMAWL8295

Place : Ahmedabad
Date : July 25, 2025

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