**ORICON**
ENTERPRISES LTD

Date: August 12, 2026

To,

| | |
|---|---|
| **BSE Limited** | **National Stock Exchange of India Ltd** |
| Floor 25, P J Towers | Bandra Kurla Complex |
| Dalal Street | 5th Floor, Exchange Plaza |
| Mumbai – 400001 | Bandra (East), Mumbai – 400051 |
| **BSE Scrip Code: 513121** | **NSE Symbol: ORICONENT** |

Dear Sir/Madam,

**Sub: Outcome of Board Meeting**

This is to inform you that pursuant to Schedule III of Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement), Regulations 2015 the Board of Directors of the Company at their Meeting held on Wednesday, August 12, 2026 has:

1. Considered and Approved Un-audited Standalone & Consolidated Financial Results of the Company along with Segment wise revenue, results and capital employed for the Quarter ended June 30, 2026.

   A copy of the Un-Audited Standalone & Consolidated Financial Results for the Quarter ended June 30, 2026, along with Segment wise revenue, results and capital employed and Limited Review Report issued by the Statutory Auditors of the Company are enclosed herewith.

2. Decided to convene the 56th Annual General Meeting of the Company on Tuesday, September 29, 2026 through VC/OAVM.
3. Re- appointed, subject to approval of Shareholder of the Company, Mr. Shravan Kumar Malani (DIN: 00302995) as an Independent Director of the Company for second term of 5 Consecutive years commencing from November 12,2026 to November 11,2031.

The Meeting of the Board of Directors of the Company was commenced at 05:30 P.M. and concluded at 07:15 P.M.

The requisite details pursuant to the SEBI master Circular No. SEBI/HO/CFD/PoD2/CIR/ P/0155 dated November 11, 2024 is enclosed herewith as Annexure – A

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

Digitally signed by Sanjay Jain
DN: c=IN, o=Personal, pseudonym=log51zehrqa8vw0dc4pnxksf69jmiy7t, 2.5.4.20=05a4e1c8c29b4685110322ec127f146d3f60bd412e5beea258e5e0268ee1d145, postalCode=400053, st=Maharashtra, serialNumber=d01e8b73f225108186f3e79923a3b855f0daab3ba3f0c0cf68711d926a49fd32, cn=Sanjay Jain

Sanjay Jain
Company Secretary

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

**Review Report to**
**The Board of Directors**
**Oricon Enterprises Limited**

**Introduction**

1) We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Oricon Enterprises Limited** ("the Parent"), which includes its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), and its Joint Venture Entity (refer note 4 below) for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circulars.

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

**Scope of review**

3) We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

   A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

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

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

**Conclusion**

5) Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 (a) to (c) 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. 67.51 lakhs, total net loss after tax of Rs. 13.37 lakhs and total comprehensive loss of Rs. 13.37 lakhs for the quarter ended June 30, 2026 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. 530.81 lakhs, total net Profit after tax of Rs. 186.96 lakhs and total comprehensive income of Rs. 257.09 lakhs for the quarter ended June 30, 2026 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 for quarter ended June 30, 2026 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 Statement includes the consolidated financial results for the quarter ended March 31, 2026 being the balancing figures between audited figures in respect of the full financial year 2025-26 and the Unaudited Consolidated Financial Results for nine months period ended December 31, 2025 which were subjected to limited review by us.

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

For **S G N & Co.**
Chartered Accountants
Firm Registration No. 134565W
Shreyans Sunil Jain
Digitally signed by Shreyans Sunil Jain
Date: 2026.08.12 19:39:52 +05'30'

**Shreyans Jain**
**Partner**
**Membership No. 147097**
**UDIN: 26147097KOTGHA1311**

Place: Mumbai
Date: August 12, 2026

Oricon Enterprises Limited
CIN: L28100MH1968PLC014156
Registered Office: 1076, Dr. E. Moses Road, Worli, Mumbai - 400 018
Website: www.oriconenterprises.com Email Id: share@ocl-india.com Tel. No.: 022 24964656 - 60 Fax No.: 022 24963055

Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2026

(Rs. in Lakhs)

| | Particulars | For the Quarter Ended | | | For the Year Ended |
|---|---|---|---|---|---|
| | | June 30, 2026 (Unaudited) | March 31, 2026 (Refer note 4) | June 30, 2025 (Unaudited) | March 31, 2026 (Audited) |
| | **Continuing Operations** | | | | |
| I | **INCOME** | | | | |
| | Revenue from Operations | 719.27 | 1,521.95 | 400.97 | 4,214.73 |
| | Other Income | 3,640.67 | 867.52 | 2,650.81 | 7,723.82 |
| | **Total Income (I)** | **4,359.94** | **2,389.47** | **3,051.78** | **11,938.54** |
| II | **EXPENSES** | | | | |
| | Stores & Spares Consumed | - | - | 0.09 | 0.26 |
| | Purchase of Stock-in-trade | 693.58 | 2,114.99 | 695.29 | 4,773.01 |
| | Changes in Inventories of Finished Goods, Stock in trade and Work in progress | - | 288.16 | - | 288.19 |
| | Employee Benefits Expense | 315.97 | 445.99 | 356.19 | 1,404.46 |
| | Finance Cost | 13.08 | 21.03 | 28.49 | 93.26 |
| | Depreciation and Amortisation Expense | 62.32 | 57.79 | 64.93 | 256.29 |
| | Other Expenses (refer note 10) | 1,204.20 | 1,285.49 | 367.61 | 2,533.91 |
| | **Total Expenses (II)** | **2,289.14** | **4,213.46** | **1,512.60** | **9,349.38** |
| III | **Profit / (loss) before Tax and Exceptional items (I - II)** | **2,070.80** | **(1,823.99)** | **1,539.18** | **2,589.16** |
| IV | Share of Profit/(Loss) of Associate | - | (7.37) | (65.09) | (166.31) |
| V | **Profit / (Loss) before Tax and Exceptional Items (III + IV)** | **2,070.80** | **(1,831.36)** | **1,474.09** | **2,422.85** |
| VI | Exceptional Item [refer note 5] | - | 422.75 | - | 440.19 |
| VII | **Profit / (Loss) before Tax (V + VI)** | **2,070.80** | **(1,408.61)** | **1,474.09** | **2,863.05** |
| VIII | **Tax expense** | | | | |
| | Current Tax relating to : | | | | |
| | - Current Year | 232.29 | (279.41) | 29.23 | 340.25 |
| | - Current Tax for earlier years | - | 33.37 | - | 358.68 |
| | - Deferred Tax | 273.29 | (209.20) | 379.83 | 344.33 |
| | **Total Tax Expense** | **505.57** | **(455.24)** | **409.06** | **1,043.26** |
| IX | **Profit / (Loss) after Tax for the period /year from Continuing Operations (VII - VIII)** | **1,565.23** | **(953.37)** | **1,065.03** | **1,819.79** |
| X | **Discontinued Operations** | | | | |
| a | Profit before tax from discontinued operations (refer note 6, 7, 8 & 9) | - | 701.41 | 222.18 | 1,073.13 |
| | Tax expenses of discontinued operations | - | (24.70) | (55.92) | (118.26) |
| | **Profit after tax from discontinued operations** | - | **676.71** | **166.26** | **954.87** |
| b | Profit / (loss) before tax from slump sale of discontinued operations (refer note 6 & 8) | (18.36) | (167.11) | - | (233.21) |
| | Tax on profit related to slump sale of discontinued operations | 2.63 | 25.17 | - | 33.36 |
| | **Profit after tax from slump sale of discontinued operations** | **(15.73)** | **(141.94)** | - | **(199.85)** |
| XI | **Profit / (Loss) after Tax from Discontinued Operations (a+b)** | **(15.73)** | **534.76** | **166.26** | **755.02** |
| XII | **Profit / (Loss) after tax for the period /year (IX + XI)** | **1,549.49** | **(418.60)** | **1,231.29** | **2,574.80** |
| XIII | **Other Comprehensive Income** | | | | |
| | **A) Items that will not be Reclassified to Profit or Loss** | | | | |
| | (i) Remeasurement of Defined Benefit Plans; | (0.82) | (23.96) | (11.20) | (84.96) |
| | (ii) Equity Instruments Through OCI; | 6,869.89 | (3,557.12) | 1,166.44 | (5,705.40) |
| | (iii) Change in Revaluation Surplus - Land | - | (6,086.21) | - | (6,086.21) |
| | (iii) Tax on above | (985.05) | (1,338.84) | (163.98) | (993.15) |
| | **B) Items that will be Reclassified to Profit or Loss** | | | | |
| | (i) Exchange Differences in Translating to Financial Statements of a Foreign Operation | (10.05) | 716.11 | (5.13) | 1,379.65 |
| | (ii) Debt Instruments Through OCI; (net of Tax) | 80.18 | (390.44) | 107.72 | (341.14) |
| XIV | **Other Comprehensive Income for the period / year after Tax** | **5,974.15** | **(10,880.46)** | **1,093.85** | **(11,831.21)** |
| XV | **Total Comprehensive Income for the period / year (XII + XIV)** | **7,523.65** | **(11,099.06)** | **2,325.14** | **(9,256.39)** |

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MUMBAI

(Rs. in Lakhs)

| | Particulars | For the Quarter Ended | | | For the Year Ended |
|---|---|---|---|---|---|
| | | June 30, 2026 (Unaudited) | March 31, 2026 (Refer note 4) | June 30, 2025 (Unaudited) | March 31, 2026 (Audited) |
| XVI | **Profit / (Loss) after Tax for the period /year attributable to:** | | | | |
| a | Owners of the Company | 1,549.49 | (418.59) | 1,231.30 | 2,574.82 |
| b | Non-controlling Interests | - | (0.01) | (0.01) | (0.02) |
| | | 1,549.49 | (418.60) | 1,231.29 | 2,574.80 |
| | **Other Comprehensive Income for the period / year attributable to:** | | | | |
| a | Owners of the Company | 5,974.15 | (10,680.46) | 1,093.85 | (11,831.21) |
| b | Non-Controlling Interests | - | - | - | - |
| | | 5,974.15 | (10,680.46) | 1,093.85 | (11,831.21) |
| | **Total Comprehensive Income for the period / year attributable to:** | | | | |
| a | Owners of the Company | 7,523.65 | (11,099.05) | 2,325.15 | (9,256.37) |
| b | Non-controlling Interests | - | (0.01) | (0.01) | (0.02) |
| | | 7,523.65 | (11,099.06) | 2,325.14 | (9,256.39) |
| 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 |
| XVIII | Other Equity (excluding Revaluation Reserve) | | | | 98,396.55 |
| XIX | **Earnings per share (in Rs.)** Face Value Rs.2/- per share each (not annualised for quarter): | | | | |
| | a) Earning per equity share (for continuing operations) (Basic earnings per share) | 1.00 | (0.61) | 0.68 | 1.16 |
| | b) Earning per equity share (for continuing operations) (Diluted earnings per share) | 1.00 | (0.61) | 0.68 | 1.16 |
| | c) Earning per equity share (for discontinued operations) (Basic earnings per share) | (0.01) | 0.34 | 0.10 | 0.48 |
| | d) Earning per equity share (for discontinued operations) (Diluted earnings per share) | (0.01) | 0.34 | 0.10 | 0.48 |
| | e) Earning per equity share (for continuing & discontinued operations) (Basic earnings per share) | 0.99 | (0.27) | 0.78 | 1.64 |
| | f) Earning per equity share (for continuing & discontinued operations) (Diluted earnings per share) | 0.99 | (0.27) | 0.78 | 1.64 |

See accompanying notes to unaudited consolidated financial results

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**Notes to unaudited consolidated financial results:**

1 The above unaudited consolidated financial results for the quarter ended June 30, 2026 have been reviewed by the Audit committee and approved by the Board of Directors in their respective meetings held on August 12, 2026.

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

3 The consolidated financial results represent the results of business operations of the Company, its subsidiary companies, United Shippers Limited (100%) along with subsidiaries USL General Trading-FZE, Dubai 100%, United Shippers Logistics Limited 100% up to July 31, 2025, Oriental Containers Limited (80%) up to July 08, 2026, Reay Road Iron & Metal Warehousing Private Limited (100%) and the Company's Jointly controlled entity Claridge Energy LLP (50%) and an Associate Company - Tecnocap Oriental Private Limited (25%) up to March 31, 2026.

4 The Figures for the quarter ended March 31, 2026 are the balancing figures between audited figures for the full financial year and the year to date figures up to the end of third quarter of that financial year.

5 **Exceptional Items:-**

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

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

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

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

6 **Discontinued Operations:**

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

(Rs in lakhs)

| Particulars | For the Quarter Ended | | | For the Year ended |
|---|---|---|---|---|
| | 30.06.2026 | 31.03.2026 | 30.06.2025 | 31.03.2026 |
| **Profit from slump sale of discontinued operations** | | | | |
| Profit before tax from slump sale | - | - | - | 283.63 |
| Tax on above | - | - | - | 11.97 |
| **Profit after tax from slump sale** | - | - | - | **295.60** |

7 **Discontinued Operations:**

The Board of Directors of the Holding Company at its Meeting held on September 07, 2023 had, subject to the receipt of necessary licenses, approvals, permissions, consents from appropriate authorities, approved sale of assets of Company's Petrochemical Unit at village Niphan and Anandwadi, District Raigarh, Maharashtra for a total consideration of Rs. 1,900 lakhs to 'Narendra Plastochem Private Limited' (NPPL). Further, amendment agreement dated August 25, 2025, the total consideration is increased to Rs. 2,010 lakhs from Rs. 1,900 lakhs. NPPL has obtained all the necessary licenses, approvals, permissions, consents from appropriate authorities. During the quarter 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 year ended March 31, 2026. Effecive October 15, 2025, the Company has transferred and handedover its assets of Petrochemical unit to Narendra Plastochem Private Limited in terms of Asset Purchase Agreement.
Accordingly, the Holding Company has classified the operations of Petrochemical Unit as Discontinued Operations as per Ind AS 105 – "Non -Current Assets held for Sale and Discontinued Operations".

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Financial Performance (Rs in lakhs)

| Particulars | For the Quarter Ended | | | For the Year ended |
|---|---|---|---|---|
| | 30.06.2026 | 31.03.2026 | 30.06.2025 | 31.03.2026 |
| **Revenue** | | | | |
| Revenue from operations | - | (2.14) | 1,277.16 | 2,748.09 |
| Other Income | - | 1.24 | 15.00 | 420.12 |
| **Total Income** | - | **(0.90)** | **1,292.16** | **3,168.21** |
| **Expenses** | | | | |
| Cost of material consumed | - | 0.00 | 1,107.49 | 2,372.81 |
| Stores & Spares consumed | - | 0.93 | 20.73 | 64.76 |
| Changes in inventories of Finished goods, stock in trade and work in progress | - | (0.00) | 33.21 | 138.92 |
| Employee benefits expense | - | (5.12) | 56.25 | 195.80 |
| Finance cost | - | - | - | - |
| Depreciation and amortisation expense | - | 2.62 | 4.71 | 12.41 |
| Other expenses | - | 5.78 | 137.12 | 375.88 |
| **Total Expenses** | - | **4.21** | **1,359.51** | **3,160.57** |
| **Profit before tax** | - | **(5.10)** | **(67.35)** | **7.65** |
| Tax expense | - | 1.28 | 16.95 | (1.92) |
| **Profit after tax** | - | **(3.82)** | **(50.39)** | **5.72** |

8 **Discontinued Operations:**

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

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

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

(Rs in lakhs)

| Particulars | Quarter ended | | | Year ended |
|---|---|---|---|---|
| | June 30, 2026 | March 31, 2026 | June 30, 2025 | March 31, 2026 |
| Base Price | - | - | - | 4,250.00 |
| Less: Employee Provisions | - | 0.00 | - | (746.23) |
| Add: Delta working capital | - | - 167.11 | - | 713.48 |
| Add: Additional Consideration | - | - | - | 100.00 |
| **Total Consideration** | - | **- 167.11** | - | **4,317.25** |
| Net Assets of Discontinued Operations | 18.36 | - | - | 4,834.09 |
| **Loss on Slump Sale of Discontinued Operations** | **18.36** | **167.11** | - | **516.83** |
| **Tax on above** | (2.63) | (25.17) | - | (21.39) |
| **Net loss on Slump Sale of Discontinued Operations** | **15.73** | **141.93** | - | **495.45** |

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

**Financial Performance** (Rs in lakhs)

| Particulars | For the Quarter Ended | | | For the Year ended |
|---|---|---|---|---|
| | 30.06.2026 | 31.03.2026 | 30.06.2025 | 31.03.2026 |
| **Revenue** | | | | |
| Revenue from operations | - | - | 3,054.06 | 6,821.30 |
| Other Income | - | - | 3.55 | 28.81 |
| **Total Income** | - | - | **3,057.61** | **6,850.12** |
| **Expenses** | | | | |
| Cost of material consumed | - | - | 1,608.15 | 3,604.65 |
| Stores & Spares consumed | - | - | 339.68 | 714.95 |
| Changes in inventories of Finished goods, stock in trade and work in progress | - | - | 145.68 | 101.20 |
| Employee benefits expense | - | - | 333.01 | 926.53 |
| Finance cost | - | - | 9.96 | 21.28 |
| Depreciation and amortisation expense | - | - | 71.51 | 173.79 |
| Other expenses | - | - | 654.29 | 1,286.89 |
| **Total Expenses** | - | - | **3,162.28** | **6,829.29** |
| **Profit before tax** | - | - | **(104.67)** | **20.83** |
| Tax expense | - | - | 26.34 | (5.24) |
| **Profit after tax** | - | - | **(78.33)** | **15.59** |

ORICON ENTERPRISES LIMITED MUMBAI

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 Year ended |
|---|---|---|---|---|
| | 30.06.2026 | 31.03.2026 | 30.06.2025 | 31.03.2026 |
| **Revenue** | | | | |
| Revenue from operations | - | 48.33 | 377.56 | 1,440.20 |
| Other Income * | - | 126.24 | 107.64 | 506.43 |
| **Total Income** | - | **174.57** | **485.42** | **1,946.64** |
| **Expenses** | | | | |
| Cost of material consumed | - | 45.48 | 172.64 | 635.62 |
| Stores & Spares consumed | - | (2.30) | 50.30 | 226.97 |
| Changes in inventories of Finished goods, stock in trade and work in progress | - | - | (25.55) | 30.48 |
| Employee benefits expense | - | (75.69) | 12.11 | (60.25) |
| Finance cost | - | 0.63 | 1.29 | 5.32 |
| Depreciation and amortisation expense | - | 28.08 | 27.10 | 109.28 |
| Other expenses | - | 75.11 | 154.29 | 557.81 |
| **Total Expenses** | - | **71.31** | **392.16** | **1,505.22** |
| **Profit before tax** | - | **103.25** | **93.25** | **441.42** |
| Tax expense | - | (25.99) | (23.47) | (111.09) |
| **Profit after tax** | - | **77.27** | **69.78** | **330.33** |

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

10 In respect of Holding Company, other expenses for the quarter ended June 30, 2026 includes Rs. 750.00 lakhs towards provision for doubtful old receivables and other expenses for the quarter and year ended March 31, 2026 includes write off of trade and other receivables aggregating to Rs. 608.75 lakhs and Rs.703.61 lakhs (net of provisions) respectively.

11 Subsequent to the end of the quarter, the Company has sold / transferred its entire equity shareholding in Oriental Containers Limited, a non material subsidiary of the Company on July 08, 2026 for a consideration of Rs. 4 lakhs. Consequently, Oriental Containers Limited is ceased to be a subsidiary of the Holding Company with effect from July 08, 2026.

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

ORICON ENTERPRISES LIMITED MUMBAI

13 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 ended June 30, 2026**

(Rs. In Lakhs)

| Sr. No. | Particulars | For the Quarter Ended | | | For the Year Ended |
|---|---|---|---|---|---|
| | | June 30, 2026 (Unaudited) | March 31, 2026 (Refer Note 4)) | June 30, 2025 (Unaudited) | March 31, 2026 (Audited) |
| (i) | **Segment Revenue** | | | | |
| | **Income from Operations** | | | | |
| | (a) Trading | 719.27 | 1,521.95 | 701.93 | 4,817.99 |
| | **Total** | **719.27** | **1,521.95** | **701.93** | **4,817.99** |
| | Less: Inter Segment Revenue | - | - | 300.96 | 603.26 |
| | **Total (A)** | **719.27** | **1,521.95** | **400.97** | **4,214.73** |
| | **Discontinued Operations** | | | | |
| | Packaging # | - | 48.32 | 3,431.61 | 8,261.50 |
| | Petrochemical # | - | (2.14) | 1,277.16 | 2,748.09 |
| | **Total (B)** | **-** | **46.18** | **4,708.77** | **11,009.59** |
| | **Total (A+B)** | **719.27** | **1,568.13** | **5,109.74** | **15,224.32** |
| (ii) | **Segment Results** | | | | |
| | [Profit / (Loss) before tax and Interest from each segment] | | | | |
| | (a) Packaging - continuing operations | - | (7.37) | (65.09) | (166.31) |
| | (b) Trading | 25.69 | 6.45 | 6.64 | 41.21 |
| | **Total** | **25.69** | **(0.93)** | **(58.45)** | **(125.11)** |
| | Less: | | | | |
| | (i) Finance Cost | (13.08) | (21.03) | (28.49) | (93.26) |
| | (ii) Other unallocable income/(expense) net off unallocable expenditure/income** | 2,058.18 | (1,386.65) | 1,561.03 | 3,081.42 |
| | **Profit/(Loss) before Tax from continuing Operations** | **2,070.80** | **(1,408.61)** | **1,474.09** | **2,863.05** |
| | **Profit/(Loss) before Tax from discontinued Operations #** | | | | |
| | Packaging # | - | 706.52 | 289.52 | 1,065.49 |
| | Profit before tax from slump sale of discontinued operations (refer note 6 & 8) | (18.36) | (167.11) | - | (233.21) |
| | Petrochemical # | - | (5.10) | (67.35) | 7.65 |
| | **Total Profit/(Loss) before Tax** | **2,052.44** | **(874.31)** | **1,696.26** | **3,702.96** |
| (iii) | **Segment Assets** | | | | |
| | (a) Trading | 1,488.23 | 2,575.80 | 2,421.27 | 2,575.80 |
| | (b) Petrochemical - discontinued operations # | - | - | 3,067.01 | - |
| | (c) Packaging - discontinued operations # | - | - | 10,461.92 | - |
| | (d) Unallocable | 1,30,607.80 | 1,20,760.92 | 1,21,546.89 | 1,20,760.92 |
| | **Total** | **1,32,096.03** | **1,23,336.72** | **1,37,497.09** | **1,23,336.72** |
| (iv) | **Segment Liabilities** | | | | |
| | (a) Trading | 653.41 | 1,590.64 | 1,008.54 | 1,590.64 |
| | (b) Petrochemical - discontinued operations # | - | - | 291.24 | - |
| | (c) Packaging - discontinued operations # | - | - | 3,027.18 | - |
| | (d) Unallocable | 8,739.19 | 6,229.38 | 2,965.07 | 6,229.38 |
| | **Total** | **9,392.60** | **7,820.02** | **7,292.03** | **7,820.02** |

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

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

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

Adarsh Rajendra Somani

**Adarsh Somani**
**Managing Director**
**DIN: 00192609**

**Place:** Mumbai
**Date:** August 12, 2026

**Independent Auditor's Review Report on the 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 ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circulars.

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

**2. Scope of Review**

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

**3. Conclusion**

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

**4. Other Matter**

The Statement includes the Unaudited Standalone Financial Results for the quarter ended March 31, 2026 being the balancing figures between audited figures in respect of the full financial year 2025-26 and the Unaudited Standalone Financial Results for nine months period ended December 31, 2025 which were subjected to limited review by us.

Our conclusion is not modified in respect of this matter.

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

Shreyans Sunil Jain
Digitally signed by Shreyans Sunil Jain
Date: 2026.08.12 20:01:43 +05'30'

**Shreyans Jain**
**Partner**
**Membership No. 147097**
**UDIN: 26147097QXTFDB2967**

**Place:** Mumbai
**Date:** August 12, 2026

Oricon Enterprises Limited
CIN: L28100MH1968PLC014156
Registered Office: 1076, Dr. E. Moses Road, Worli, Mumbai - 400 018
Website: www.oriconenterprises.com Email Id: share@ocl-india.com Tel. No.: 022 24964656 - 60 Fax No.: 022 24963055

Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2026

(Rs. in Lakhs)

| | Particulars | For the Quarter Ended | | | For the Year Ended |
|---|---|---|---|---|---|
| | | June 30, 2026 (Unaudited) | March 31, 2026 (Refer note 3) | June 30, 2025 (Unaudited) | March 31, 2026 (Audited) |
| | **Continuing Operations** | | | | |
| I | **INCOME** | | | | |
| | Revenue from Operations | 368.75 | 389.05 | 13.10 | 1,620.22 |
| | Other Income | 2,627.05 | 458.33 | 1,680.35 | 5,144.08 |
| | **Total Income (I)** | **2,995.81** | **847.38** | **1,693.45** | **6,764.31** |
| II | **EXPENSES** | | | | |
| | Stores & Spares Consumed | - | - | 0.09 | 0.26 |
| | Purchase of Stock-in-trade | 344.60 | 391.17 | 14.47 | 1,615.64 |
| | Changes in Inventories of Finished Goods, Stock in Trade and Work in Progress | - | 288.16 | - | 288.19 |
| | Employee Benefits Expense | 260.17 | 374.53 | 299.06 | 1,162.47 |
| | Finance Cost | 6.06 | 6.81 | 21.44 | 62.45 |
| | Depreciation and Amortisation Expense | 47.84 | 42.47 | 49.87 | 193.45 |
| | Other Expenses (refer note 9) | 1,129.05 | 1,052.10 | 314.86 | 2,102.42 |
| | **Total Expenses (II)** | **1,787.73** | **2,155.24** | **699.79** | **5,424.88** |
| III | **Profit / (Loss) before Tax and Exceptional Items(I - II)** | **1,208.08** | **(1,307.86)** | **993.67** | **1,339.43** |
| IV | Exceptional Item | - | - | - | - |
| V | **Profit / (Loss) before Tax (III + IV)** | **1,208.08** | **(1,307.86)** | **993.67** | **1,339.43** |
| VI | **Tax Expense** | | | | |
| | Current Tax Relating to : | | | | |
| | - Current Year | 167.63 | (292.89) | 23.83 | 162.52 |
| | - Current Tax for Earlier Years | - | (40.78) | - | 121.15 |
| | - Deferred Tax | 184.71 | (145.53) | 277.52 | 323.25 |
| | **Total Tax Expense** | **352.34** | **(479.21)** | **301.35** | **606.92** |
| VII | **Profit / (Loss) after Tax for the period/Year from Continuing Operations (V - VI)** | **855.74** | **(828.65)** | **692.31** | **732.51** |
| VIII | **Discontinued Operations** | | | | |
| a | Profit before tax from discontinued operations (refer note 4, 5, 6 & 7) | - | 98.15 | (78.78) | 469.87 |
| | Tax expenses of discontinued operations | - | (24.69) | 19.83 | (118.26) |
| | **Profit after tax from discontinued operations** | - | 73.46 | (58.95) | 351.61 |
| b | Profit / (loss) before tax from slump sale of discontinued operations (refer note 4 & 6) | (18.36) | (167.11) | - | (233.21) |
| | Tax on profit related to slump sale of discontinued operations | 2.63 | 25.17 | - | 33.36 |
| | **Profit after tax from slump sale of discontinued operations** | **(15.73)** | **(141.94)** | - | **(199.85)** |
| IX | **Profit / (Loss) after Tax from Discontinued Operations (a+b)** | **(15.73)** | **(68.48)** | **(58.95)** | **151.76** |
| X | **Profit / (Loss) after tax for the period/year (VII + IX)** | **840.00** | **(897.13)** | **633.36** | **884.28** |
| XI | **Other Comprehensive Income** | | | | |
| | **Items that will not be reclassified to profit or loss** | | | | |
| | (i) Remeasurement of Defined Benefit Plans | (0.82) | (23.96) | (11.20) | (84.96) |
| | (ii) Equity Instruments Through OCI | 5,084.79 | (2,621.46) | 873.62 | (4,224.36) |
| | (iii) Change in Revaluation Surplus - Land | - | (6,086.21) | - | (6,086.21) |
| | (iv) Tax on above | (726.92) | (1,472.64) | (122.11) | (1,204.94) |
| | **Other Comprehensive Income for the period/year After Tax** | **4,357.05** | **(10,204.27)** | **740.31** | **(11,600.48)** |
| XII | **Total Comprehensive Income for the period/year (X + XI)** | **5,197.05** | **(11,101.41)** | **1,373.67** | **(10,716.21)** |
| XIII | **Paid-up Equity Share Capital** Face Value Rs.2/- per share each | **3,140.95** | **3,140.95** | **3,140.95** | **3,140.95** |
| XIV | Other Equity (Excluding Revaluation Reserve) | | | | 81,339.48 |
| XV | **Earnings per share (in Rs.)** | | | | |
| | Face Value Rs.2/- per share each (not annualised for quarter): | | | | |
| | a) Earning per equity share (for continuing operations) (Basic earnings per share) | 0.54 | (0.53) | 0.44 | 0.46 |
| | b) Earning per equity share (for continuing operations) ( Diluted earnings per share) | 0.54 | (0.53) | 0.44 | 0.46 |
| | c) Earning per equity share (for discontinued operations) (Basic earnings per share) | (0.01) | (0.04) | (0.04) | 0.10 |
| | d) Earning per equity share (for discontinued operations) (Diluted earnings per share) | (0.01) | (0.04) | (0.04) | 0.10 |
| | e) Earning per equity share (for continuing & discontinued operations) (Basic earnings per share) | 0.53 | (0.57) | 0.40 | 0.56 |
| | f) Earning per equity share (for continuing & discontinued operations) (Diluted earnings per share) | 0.53 | (0.57) | 0.40 | 0.56 |

See accompanying notes to unaudited standalone financial results

ORICON ENTERPRISES LIMITED MUMBAI

**Notes to unaudited standalone financial results:**

1 The above unaudited standalone financial results for the quarter ended June 30, 2026 have been reviewed by the Audit committee and approved by the Board of Directors in their respective meeting held on August 12, 2026.

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

3 The Figures for the quarter ended March 31, 2026 are the balancing figures between audited figures for the full financial year and the year to date figures up to the end of third quarter of that financial year.

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

**(Rs in lakhs)**

| **Particulars** | **For the Quarter Ended** | | | **For the Year Ended** |
|---|---|---|---|---|
| | **30.06.2026** | **31.03.2026** | **30.06.2025** | **31.03.2026** |
| **Profit from slump sale of discontinued operations** | | | | |
| Profit before tax from slump sale | - | - | - | 283.63 |
| Tax on above | - | - | - | 11.97 |
| **Profit after tax from slump sale** | - | - | - | **295.60** |

5 **Discontinued Operations:**
The Board of Directors at its Meeting held on September 07, 2023 had, subject to the receipt of necessary licenses, approvals, permissions, consents from appropriate authorities, approved sale of assets being Land and Plant & Machinery at village Niphan and Anandwadi, District Raigarh, Maharashtra for a total consideration of Rs. 1,900 lakhs to 'Narendra Plastochem Private Limited' (NPPL). Further, amendment agreement dated August 25, 2025, the total consideration is increased to Rs. 2,010 lakhs from Rs. 1,900 lakhs. NPPL has obtained all the necessary licenses, approvals, permissions, consents from appropriate authorities. During the year ended March 31, 2026, the Company has sold Land on August 25, 2025 and recognised profit of Rs. 254.69 lakhs which included other "Other Income" below. Further, Plant & Machinery is subsequently sold on October 15, 2025 and recognised profit of Rs. 140.37 lakhs included in year ended March 31, 2026. Effecive October 15, 2025, the Company has transferred and handedover its assets of Petrochemical unit to Narendra Plastochem Private Limited in terms of Asset Purchase Agreement.
Accordingly, the Company has classified the operations of Petrochemical Unit as Discontinued Operations as per Ind AS 105 – "Non -Current Assets held for Sale and Discontinued Operations".

**Financial Performance** **(Rs in lakhs)**

| **Particulars** | **For the Quarter Ended** | | | **For the Year Ended** |
|---|---|---|---|---|
| | **30.06.2026** | **31.03.2026** | **30.06.2025** | **31.03.2026** |
| **Revenue** | | | | |
| Revenue from operations | - | (2.14) | 1,277.16 | 2,748.09 |
| Other Income | - | 1.24 | 15.00 | 420.12 |
| **Total Income** | - | **(0.90)** | **1,292.16** | **3,168.21** |
| **Expenses** | | | | |
| Cost of material consumed | - | 0.00 | 1,107.49 | 2,372.81 |
| Stores & Spares consumed | - | 0.93 | 20.73 | 64.76 |
| Changes in inventories of Finished goods, stock in trade and work in progress | - | (0.00) | 33.21 | 138.92 |
| Employee benefits expense | - | (5.12) | 56.25 | 195.80 |
| Finance cost | - | - | - | - |
| Depreciation and amortisation expense | - | 2.62 | 4.71 | 12.41 |
| Other expenses | - | 5.78 | 137.12 | 375.88 |
| **Total Expenses** | - | **4.21** | **1,359.50** | **3,160.57** |
| **Profit before tax** | - | **(5.10)** | **(67.34)** | **7.65** |
| Tax expense | - | 1.28 | 16.95 | (1.92) |
| **Profit after tax** | - | **(3.82)** | **(50.39)** | **5.72** |

6 **Discontinued Operations:**

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

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

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

**(Rs in lakhs)**

| Particulars | Quarter ended | | | Year ended |
|---|---|---|---|---|
| | June 30, 2026 | March 31, 2026 | June 30, 2025 | March 31, 2026 |
| Base Price | - | - | - | 4,250.00 |
| Less: Employee Provisions | - | 0.00 | - | (746.23) |
| Add: Delta working capital | - | - 167.11 | - | 713.48 |
| Add: Additional Consideration | - | - | - | 100.00 |
| **Total Consideration** | - | - 167.11 | - | **4,317.25** |
| Net Assets of Discontinued Operations | 18.36 | - | - | 4,834.09 |
| **Loss on Slump Sale of Discontinued Operations** | **18.36** | **167.11** | - | **516.83** |
| **Tax on above** | (2.63) | (25.17) | - | (21.39) |
| **Net loss on Slump Sale of Discontinued Operations** | **15.73** | **141.93** | - | **495.45** |

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

**Financial Performance**

| **Particulars** | **For the Quarter Ended** | | | **For the Year Ended** |
|---|---|---|---|---|
| | **30.06.2026** | **31.03.2026** | **30.06.2025** | **31.03.2026** |
| **Revenue** | | | | |
| Revenue from operations | - | - | 3,054.06 | 6,821.30 |
| Other Income | - | - | 3.55 | 28.81 |
| **Total Income** | - | - | **3,057.61** | **6,850.12** |
| **Expenses** | | | | |
| Cost of material consumed | - | - | 1,608.15 | 3,604.65 |
| Stores & Spares consumed | - | - | 339.68 | 714.95 |
| Changes in inventories of Finished goods, stock in trade and work in progress | - | - | 145.68 | 101.20 |
| Employee benefits expense | - | - | 333.01 | 926.53 |
| Finance cost | - | - | 9.96 | 21.28 |
| Depreciation and amortisation expense | - | - | 71.51 | 173.79 |
| Other expenses | - | - | 654.29 | 1,286.89 |
| **Total Expenses** | - | - | **3,162.29** | **6,829.29** |
| **Profit before tax** | - | - | **(104.68)** | **20.83** |
| Tax expense | - | - | 26.35 | (5.24) |
| **Profit after tax** | - | - | **(78.33)** | **15.59** |

7 **Discontinued Operations:**

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

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

ORICON ENTERPRISES LIMITED MUMBAI

Financial Performance

| Particulars | For the Quarter Ended | | | For the Year Ended |
|---|---|---|---|---|
| | 30.06.2026 | 31.03.2026 | 30.06.2025 | 31.03.2026 |
| **Revenue** | | | | |
| Revenue from operations | - | 48.33 | 377.56 | 1,440.20 |
| Other Income * | - | 126.24 | 107.84 | 506.43 |
| **Total Income** | - | **174.57** | **485.42** | **1,946.64** |
| **Expenses** | | | | |
| Cost of material consumed | - | 45.48 | 172.64 | 635.62 |
| Stores & Spares consumed | - | (2.30) | 50.30 | 226.97 |
| Changes in inventories of Finished goods, stock in trade and work in progress | - | - | (25.55) | 30.48 |
| Employee benefits expense | - | (75.69) | 12.11 | (60.25) |
| Finance cost | - | 0.63 | 1.29 | 5.32 |
| Depreciation and amortisation expense | - | 28.08 | 27.10 | 109.28 |
| Other expenses | - | 75.11 | 154.29 | 557.81 |
| **Total Expenses** | - | **71.31** | **392.17** | **1,505.23** |
| **Profit before tax** | - | **103.25** | **93.25** | **441.40** |
| Tax expense | - | (25.99) | (23.47) | (111.09) |
| **Profit after tax** | - | **77.27** | **69.78** | **330.31** |

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

8 Subsequent to the end of the quarter, the Company has sold / transferred its entire equity shareholding in Oriental Containers Limited, a non material subsidiary of the Company on July 08, 2026 for a consideration of Rs. 4 lakhs. Consequently, Oriental Containers Limited is ceased to be a subsidiary of the Company with effect from July 08, 2026.

9 Other expenses for the quarter ended June 30, 2026 includes Rs. 750.00 lakhs towards provision for doubtful old receivables and other expenses for the quarter and year ended March 31, 2026 includes write off of trade and other receivables aggregating to Rs. 608.75 lakhs and Rs.703.61 lakhs (net of provisions) respectively.

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

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

Standalone Segment wise Revenue, Results, Segment Assets and Liabilities for the quarter ended June 30, 2026

(Rs. in Lakhs)

| Sr. No. | Particulars | For the Quarter Ended | | | For the Year Ended |
|---|---|---|---|---|---|
| | | June 30, 2026 (Unaudited) | March 31, 2026 (Refer note 3) | June 30, 2025 (Unaudited) | March 31, 2026 (Audited) |
| (i) | **Segment Revenue** | | | | |
| | **Income from Operations** | | | | |
| | Trading | 368.75 | 389.04 | 13.10 | 1,620.22 |
| | Total | 368.75 | 389.04 | 13.10 | 1,620.22 |
| | Less: Inter Segment Revenue | - | - | - | - |
| | Total (A) | 368.75 | 389.04 | 13.10 | 1,620.22 |
| | **Discontinued Operations** | | | | |
| | Packaging # | - | 48.32 | 3,431.61 | 8,261.50 |
| | Petrochemical # | - | (2.14) | 1,277.16 | 2,748.09 |
| | Total (B) | - | 46.18 | 4,708.77 | 11,009.59 |
| | Total (A+B) | 368.75 | 435.22 | 4,721.87 | 12,629.81 |
| (ii) | **Segment Results** [Profit / (Loss) before tax and Interest from each segment] | | | | |
| | Trading | 24.15 | (2.12) | (1.36) | 4.59 |
| | Total | 24.15 | (2.12) | (1.36) | 4.59 |
| | Less: | | | | |
| | (i) Finance Cost | (6.06) | (6.81) | (21.44) | (62.45) |
| | (ii) Other unallocable income/(expense) net off unallocable expenditure/income | 1,189.99 | (1,298.93) | 1,016.47 | 1,397.30 |
| | **Profit/(Loss) before Tax from continuing Operations** | 1,208.08 | (1,307.86) | 993.67 | 1,339.43 |
| | **Profit/(Loss) before Tax from discontinued Operations** | | | | |
| | Packaging # | - | 103.25 | (11.44) | 462.23 |
| | Profit before tax from slump sale of discontinued operations (refer note 4 & 6) | (18.36) | (167.11) | - | (233.21) |
| | Petrochemical # | - | (5.10) | (67.34) | 7.65 |
| | **Total Profit Before Tax** | 1,189.72 | (1,376.83) | 914.89 | 1,576.10 |
| (iii) | **Segment Assets** | | | | |
| | (a) Petrochemical -discontinued operations # | - | - | 3,067.01 | - |
| | (b) Packaging -discontinued operations # | - | - | 10,461.92 | - |
| | (c) Trading | 851.94 | 1,903.31 | 1,863.83 | 1,903.31 |
| | (d) Unallocable | 1,09,831.65 | 1,02,409.01 | 1,03,268.26 | 1,02,409.01 |
| | Total | 1,10,683.60 | 1,04,312.32 | 1,18,661.02 | 1,04,312.32 |
| (iv) | **Segment Liabilities** | | | | |
| | (a) Petrochemical -discontinued operations # | - | - | 291.24 | - |
| | (b) Packaging -discontinued operations # | - | - | 3,027.18 | - |
| | (c) Trading | 111.66 | 1,153.92 | - | 1,153.92 |
| | (d) Unallocable | 8,595.35 | 6,084.37 | 3,078.17 | 6,084.37 |
| | Total | 8,707.02 | 7,238.29 | 6,396.59 | 7,238.29 |

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

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

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**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:** August 12, 2026

ORICON
ENTERPRISES LTD

Annexure A

The details as required under Regulation 30 of SEBI (LODR) Regulations read with SEBI circular No. SEBI/HO/CFD/POD2/CIR/P/0155 dated November 11, 2024.

Re- Appointment Mr. Shravan Malani (DIN: 00302995) as an Independent Director of the Company for a second term.

| Sr.No | Particulars | Details |
|---|---|---|
| 1. | Reason for change Viz. ~~appointment~~, re-appointment ~~resignation~~, ~~removal~~, ~~death~~ or otherwise | The Board of Directors have, based on the recommendation Committee of the Nomination and Remuneration Committee, approved the reappointment of Mr. Shravan Malani (DIN: 00302995) as an Independent Director of the Company for a second term of 5 Consecutive years with effect from November 12, 2026, subject to approval of shareholders. |
| 2. | Date of Appointment<br>Term of Appointment | As an Independent Director for a term of 5 years with effect from November 12,2026 to November 11, 2031 |
| 3. | Brief Profile (in case of appointment) | M.S., Computer Science, from Fitchburg State College, Hyderabad |
| 4. | Disclosure of relationships between Directors (in case of appointment of a director). | Mr. Shravan Kumar Malani is not related to any of the Directors of the Company. |
| 5. | Information as required pursuant to BSE Circular No. LIST/COMP/14/2018-19 and NSE Circular No. NSE/ CML/2018/24 dated June 20, 2018. | Mr. Shravan Kumar Malani is not debarred from holding the office of Director by virtue of any SEBI Order or any other such authority. |