



*orbit exports ltd.*

122, MISTRY BHAVAN, 2ND FLOOR, NEAR K C COLLEGE, DINSHAW WACHHA ROAD, CHURCHGATE,  
MUMBAI – 400 020. (MAH.) INDIA. TEL: +91-22-6625 6262, FAX: +91-22-22822031,  
E-mail: investors@orbitexports.com, Website: www.orbitexports.com;  
CIN NO: L40300MH1983PLC030872

Date: May 09, 2026

To,  
The Manager,  
Listing Department,  
National Stock Exchange of India Ltd.,  
Exchange Plaza,  
Bandra Kurla Complex, Bandra (East),  
Mumbai – 400051

The Manager,  
Corporate Services Department,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400001

**Symbol: ORBTEXP**

**Security Code: 512626**

**Sub: Outcome of Board Meeting held on May 09, 2026**

Dear Sir / Madam,

In continuation of our earlier intimation dated May 06, 2026, and on the captioned subject, we hereby inform you that the Board of Directors Orbit Exports Limited (“the Company”) at its meeting held today i.e. Saturday, May 09, 2026, has *inter alia*:

Considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2026 along with the Audit Reports dated May 09, 2026 issued by M/s. Nayan Parikh & Co., Chartered Accountants (Firm Registration No. 107023W), Statutory Auditor of the Company. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), the duly signed aforesaid Financial Results and the Audit Reports issued by the Statutory Auditor and a declaration to the effect that the auditors have given unmodified opinion on the audited financial result in compliance with the requirements of Regulation 33 of the SEBI Listing Regulations are enclosed herewith as **Annexure A**.

The Board meeting commenced at 12:30 p.m. IST and concluded at 4:15 p.m. IST

The said information is also being made available on the website of the Company at <https://orbitexports.com/investor-page/>

Kindly take the above on record.

Thanking you,

Yours faithfully,

**For Orbit Exports Limited**

**Rahul Tiwari**  
**Chief Financial Officer**

*Encl.: As above*

# NAYAN PARIKH & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

OFFICE NO. 9, 2<sup>ND</sup> FLOOR, JAIN CHAMBERS, 577, S.V. ROAD, BANDRA (WEST), MUMBAI 400050, INDIA.

PHONE : (91-22) 2640 0358, 2640 0359

## **Independent Auditor's Report on Audit of Annual Standalone Financial Results and Review of quarterly Standalone Financial Results of Orbit Exports Limited pursuant to the Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015**

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To  
The Board of Directors  
Orbit Exports Limited  
Mumbai

### **Opinion and Conclusion**

We have (a) audited the Standalone Financial Results for the year ended March 31, 2026 and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2026 (refer "Other Matters" section below), which were subject to limited review by us, both included in the accompanying "Standalone Financial Results for the quarter and year ended March 31, 2026" of Orbit Exports Limited ("the Company"), ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

#### **(a) Opinion on Annual Standalone Financial Results**

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2026:

- (i) is presented in accordance with requirements of Regulation 33 of the Listing Regulations, as amended; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

#### **(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended March 31, 2026**

With respect to the Standalone Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### **Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2026**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further



described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by ICAI. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Annual Financial Results.

#### **Management's Responsibilities for the Statement**

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Management and approved by the Board of Directors for the issuance. The Standalone Financial Results for the year ended March 31, 2026 has been compiled from the related audited Standalone Financial Statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income/(loss) and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Act read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

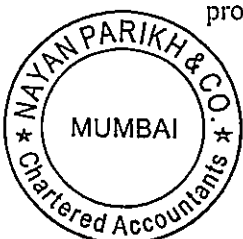
The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

#### **Auditor's Responsibilities for the Statement**

##### **(a) Audit of the Standalone Financial Results for the year ended March 31, 2026**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2026 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of Standalone Financial Statements on whether the company has adequate internal financial controls with reference to Standalone Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**(b) Review of the Standalone Financial Results for the quarter ended March 31, 2026**

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the



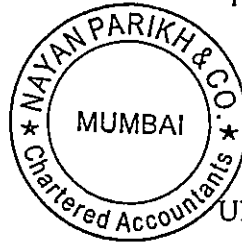
Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**Other Matters**

- (a) The Annual Financial Results of the Company for the year ended March 31, 2025 were audited by the predecessor auditor of the Company who have expressed an unmodified opinion, vide their audit report dated April 29, 2025.
- (b) The Statement includes the Results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full current financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

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

Place: Mumbai  
Date: May 09, 2026



**For Nayan Parikh & Co.**  
Chartered Accountants  
Firm Registration No. 107023W

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YAGNA  
NARAYANA

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**K. Y. Narayana**  
Partner

Membership No. 060639  
UDIN: 26060639DDKAAD4241

**ORBIT EXPORTS LIMITED**  
CIN NO:L40300MH1983PLC030872

Regd. Office - 122, Mistry Bhavan, 2nd Floor, Dinshaw Wachha Road, Churchgate, Mumbai- 400020  
Telephone: 66255262; Fax: 23756599 Email: investors@orbitexports.com  
Website: www.orbitexports.com

**AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

₹ in Lakhs

S. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Refer Note 3	Unaudited	Refer Note 3	Audited	Audited
1	<b>Income</b>					
(a)	Revenue from Operations	4,594.07	5,306.79	4,800.91	21,473.36	20,582.42
(b)	Other Operating Income	94.35	110.05	109.93	429.05	407.23
2	Other Income	(182.60)	112.51	89.66	789.72	1,293.18
3	<b>Total Income</b>	<b>4,505.82</b>	<b>5,529.35</b>	<b>5,000.50</b>	<b>22,692.13</b>	<b>22,282.83</b>
4	<b>Expenses</b>					
(a)	Cost of materials consumed	2,637.78	1,955.20	2,090.87	8,729.22	7,918.67
(b)	Changes in inventories of finished goods and work-in-progress	(1,001.57)	3.86	(432.67)	(532.16)	(336.61)
(c)	Employee benefits expense	903.09	986.01	833.22	3,527.55	3,005.00
(d)	Finance costs	42.54	26.08	40.77	140.73	185.14
(e)	Depreciation and amortisation expense	391.16	376.41	358.30	1,467.42	1,428.55
(f)	Other expenses	1,330.11	1,281.79	1,296.18	5,177.12	4,977.71
	<b>Total Expenses</b>	<b>4,303.11</b>	<b>4,629.35</b>	<b>4,186.67</b>	<b>18,509.88</b>	<b>17,178.46</b>
5	<b>Profit before exceptional items and Tax</b>	<b>202.71</b>	<b>900.00</b>	<b>813.83</b>	<b>4,182.25</b>	<b>5,104.37</b>
6	Exceptional items	-	-	-	-	-
7	<b>Profit before tax</b>	<b>202.71</b>	<b>900.00</b>	<b>813.83</b>	<b>4,182.25</b>	<b>5,104.37</b>
8	Tax expenses					
(a)	Current Tax	166.81	250.08	256.42	1,214.71	1,179.26
(b)	Tax adjustments for earlier years	(6.30)	-	0.01	(5.20)	33.64
(c)	Deferred Tax	(108.04)	13.30	(32.90)	(141.42)	111.46
9	<b>Net Profit for the period after tax</b>	<b>150.24</b>	<b>636.62</b>	<b>590.30</b>	<b>3,114.16</b>	<b>3,780.01</b>
10	<b>Other Comprehensive Income</b>					
(a)	Items that will not be re-classified to profit / (loss) :					
(i)	Re-measurement of the defined benefit plan	13.76	(22.50)	14.26	(9.40)	(1.33)
(ii)	Tax impact of above items	(3.46)	5.66	(3.59)	2.37	0.33
	<b>Total Other Comprehensive Income</b>	<b>10.30</b>	<b>(16.84)</b>	<b>10.67</b>	<b>(7.03)</b>	<b>(1.00)</b>
11	<b>Total Comprehensive Income</b>	<b>160.54</b>	<b>619.78</b>	<b>600.97</b>	<b>3,107.13</b>	<b>3,779.01</b>
12	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	2,651.12	2,651.12	2,646.97	2,651.12	2,646.97
13	Other Equity				25,606.66	22,475.16
14	Basic EPS(*)	0.57	2.40	2.23	11.75	14.28
15	Diluted EPS(*)	0.57	2.40	2.24	11.74	14.26

(\*)EPS is not annualised for the quarter ended March 31, 2026, December 31, 2025 and March 31, 2025.

**Notes :**

- The above audited financial results prepared in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular dated July 05, 2016, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 09, 2026.
- In accordance with Ind AS 108 "Operating Segments", segment information has been given in the consolidated financial results of the Company and therefore, no separate disclosure on segment information is given in these Standalone Financial Results.
- The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures with respect to full financial year and the published unaudited year to date figures upto the third quarter ended December 31, 2025 and December 31, 2024 respectively, which were subjected to limited review.

**Signed For Identification By**

**KOPPULA  
YAGNA  
NARAYANA**  
Nayan Parikh & Co.

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**For Orbit Exports Limited**

**PANKAJ  
SHYAM  
SUNDER SETHI**  
Pankaj Sethi

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Date: 2026.05.09 16:12:37 +05'30'

Place : Mumbai  
Date : May 09, 2026

Chairman and Managing Director  
DIN :00027524

**Orbit Exports Limited**  
**Audited Standalone Statement of Assets & Liabilities as at March 31, 2026**

₹ in Lakhs

Particulars	Audited As at	Audited As at
	March 31, 2026	March 31, 2025
<b>ASSETS</b>		
<b>1. NON-CURRENT ASSETS</b>		
a. Property, Plant and Equipment	13,317.91	13,035.00
b. Capital work-in-progress	22.21	325.23
c. Other Intangible assets	39.09	37.10
d. Intangible assets under development	107.98	-
e. Right of Use Assets	1,202.96	363.98
f. Financial Assets		
i) Investments	9,821.04	5,951.24
ii) Other financial assets	798.48	416.98
g. Other Non-Current Assets	31.68	49.34
<b>Total Non-current Assets</b>	<b>25,341.35</b>	<b>20,178.87</b>
<b>2. CURRENT ASSETS</b>		
a. Inventories	4,557.58	4,171.51
b. Financial Assets		
i) Investments	250.98	838.86
ii) Trade receivables	2,679.01	3,405.65
iii) Cash and cash equivalents	266.18	83.85
iv) Bank balances other than (iii) above	127.43	40.20
v) Loans	47.23	45.91
vi) Other financial assets	344.24	1,024.72
c. Other Current Assets	1,102.95	1,028.84
<b>Total Current Assets</b>	<b>9,375.60</b>	<b>10,639.54</b>
<b>Total Assets</b>	<b>34,716.95</b>	<b>30,818.41</b>
<b>EQUITY AND LIABILITIES</b>		
<b>1. EQUITY</b>		
a. Equity Share capital	2,651.12	2,646.97
b. Other Equity	25,606.66	22,475.16
<b>Total Equity</b>	<b>28,257.78</b>	<b>25,122.13</b>
<b>2. NON-CURRENT LIABILITIES</b>		
a. Financial Liabilities		
i) Borrowings	246.29	274.41
ii) Lease Liabilities	968.40	283.77
iii) Other financial liabilities	-	-
b. Deferred tax liabilities (net)	1,035.17	1,178.96
c. Other Non-Current Liabilities	204.91	255.31
d. Provisions	396.20	277.23
<b>Total Non-current Liabilities</b>	<b>2,850.97</b>	<b>2,269.68</b>
<b>3. CURRENT LIABILITIES</b>		
a. Financial Liabilities		
i) Borrowings	227.25	818.55
ii) Lease Liabilities	190.83	134.27
iii) Trade payables		
Total outstanding dues of Micro Enterprises and Small Enterprises	174.29	164.84
Total outstanding dues of creditors other than Micro and Small Enterprises	1,215.63	1,250.47
iv) Other financial liabilities	433.15	372.04
b. Other Current Liabilities	1,228.14	633.87
c. Provisions	43.74	40.90
d. Current Tax Liabilities (net)	95.17	11.66
<b>Total Current Liabilities</b>	<b>3,608.20</b>	<b>3,426.60</b>
<b>Total Equity and Liabilities</b>	<b>34,716.95</b>	<b>30,818.41</b>

Signed For Identification By

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Nayan Parikh & Co.  
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For Orbit Exports Limited

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SUNDER SETH  
Pankaj Seth  
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Date: 2026.05.09 16:13:20 +05'30'

Place : Mumbai  
Date : May 09, 2026

Chairman and Managing Director  
DIN :00027554



# NAYAN PARIKH & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

OFFICE NO. 9, 2<sup>ND</sup> FLOOR, JAIN CHAMBERS, 577, S.V. ROAD, BANDRA (WEST), MUMBAI 400050, INDIA.

PHONE : (91-22) 2640 0358, 2640 0359

## Independent Auditor's Report on Audit of Annual Consolidated Financial Results and Review of quarterly Consolidated Financial Results of Orbit Exports Limited pursuant to the Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To  
The Board of Directors  
Orbit Exports Limited  
Mumbai

### Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended March 31, 2026 and (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2026 (refer "Other Matters" section below), which were subject to limited review by us, both included in the accompanying "Consolidated Financial Results for the quarter and year ended March 31, 2026" of Orbit Exports Limited (hereinafter referred to as the "the Holding Company") and its Subsidiaries (Holding Company and its Subsidiaries together referred to as "the Group"), its Associates for the quarter and year ended March 31, 2026 (hereinafter referred to as the "Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

#### (a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and based on consideration of the audit reports of other auditors on Standalone Financial Statements and other financial information of Subsidiaries and Associates referred to in Other Matters section below, the Consolidated Financial Results for the year ended March 31, 2026:

- (i) includes the annual Standalone Financial Statements, wherever applicable, of the following entities;

S No	Name of the Entities
A	<b>Holding Company</b>
	Orbit Exports Limited
B	<b>Subsidiary</b>
	Orbit Inc.
	Orbit Elegance Trading L.L.C.
C	<b>Associate</b>
	Rainbow Line Trading L.L.C.
	K & H Constructions Private Limited

- (ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and



- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the year ended March 31, 2026.

**(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended March 31, 2026**

With respect to the Consolidated Financial Results for the quarter ended March 31, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the considerations of the review reports of the other auditors referred to in other matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2026**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, and its Associates in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by ICAI. We believe that the audit evidence obtained by us and other auditors in terms of their report referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our audit opinion.

**Management's Responsibilities for the Statement**

This Statement, which includes the Consolidated Financial Results is the responsibility of the Holding Company's Management and approved by the Board of Directors for the issuance. The Consolidated Financial Results for the year ended March 31, 2026, has been compiled from the related audited Consolidated Financial Statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these Statement for the quarter and year ended March 31, 2026 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group, and its Associates in accordance with the Indian Accounting Standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the Companies included in the Group and of its Associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its Associates and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and



estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the Companies included in the Group and its Associates are responsible for assessing the ability of the Group and of its Associates to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group and of its Associates are responsible for overseeing the financial reporting process of the Group and of its Associates.

#### **Auditor's Responsibilities for the Statement**

##### **(a) Audit of the Consolidated Financial Results for the year ended March 31, 2026**

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of Consolidated Financial Statements on whether the Group and its Associates has adequate internal financial controls with reference to Consolidated Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.



- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group, and its Associates to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its Associates to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under regulation 33(8) of Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results and other financial information of the Group and its Associates to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**(b) Review of the Consolidated Financial Results for the quarter ended March 31, 2026.**

We Conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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 Listing Regulations, as amended, to the extent applicable.



**Other Matters**

- (a) The Consolidated Financial Statements, includes (a) the Audited Standalone Financial Statements of two foreign Subsidiaries, whose Audited Financial Statements reflect total assets of ₹ 16.41.12 lakhs as at March 31, 2026, total revenues of ₹ 4,36.32 lakhs and ₹ 18,42.02 lakhs, total net profit/(loss) after tax of (₹ 28.77) lakhs and ₹ 9.61 lakhs and total comprehensive income (₹ 28.77) lakhs and ₹ 9.61 lakhs for the quarter ended March 31, 2026 and for the year ended March 31, 2026 respectively, and net cash outflow of ₹ 14.20 lakhs for the year ended March 31, 2026, as considered in the Statement. (b) the Audited Standalone Financial Statement of two Associates (including one foreign Associate) whose Audited Standalone Financial Statements reflect the Group's share of profit after tax of ₹ 9.94 lakhs and ₹ 1,44.67 lakhs and total comprehensive income ₹ 9.94 lakhs and ₹ 1,44.67 lakhs for the quarter ended March 31, 2026 and for the year ended March 31, 2026, respectively, as considered in the Statement, in respect of two Associates whose Audited Annual Financial Statement has not been audited by us.

These Financial Statements have been audited by their respective independent auditors whose reports have been furnished to us by the Management of the Holding Company and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these Subsidiaries and Associates, is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above. Our opinion on the Statement is not modified in respect of above matters with respect to our reliance on the work done and the report of the other auditors.

- (b) The Annual Financial Results of the Group for the year ended March 31, 2025 were audited by the predecessor auditor of the Group who have expressed an unmodified opinion, vide their audit report dated April 29, 2025.
- (c) The Statement includes the Results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

Place: Mumbai  
Date: May 09, 2026



**For Nayan Parikh & Co.**  
Chartered Accountants  
Firm Registration No. 107023W

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**K. Y. Narayana**  
Partner

Membership No. 060639  
UDIN: 26060639YZXHSG3774



**Consolidated Segment Reporting:**

The Group reportable segments are Textile Business and Investments

**Consolidated Segment Revenue and Results:**

The following is an analysis of the Group's revenue and results from continuing operations by reportable segments.

₹ in Lakhs

Particulars	Quarter Ended			Year ended	
	Mar 31, 2026	Dec 31, 2025	Mar 31, 2025	March 31, 2026	March 31, 2025
	Refer Note 2	Unaudited	Refer Note 2	Audited	Audited
<b>Segment revenue</b>					
Textile Business (a)	5,313.31	5,754.07	5,171.32	24,184.87	22,884.57
Investments (b)	(567.36)	(5.34)	(3.78)	(299.34)	186.15
(a+b)	4,745.95	5,748.73	5,167.54	23,885.53	23,070.72
Less: Inter Segment revenue	-	-	-	-	-
<b>Total Segment Revenue</b>	<b>4,745.95</b>	<b>5,748.73</b>	<b>5,167.54</b>	<b>23,885.53</b>	<b>23,070.72</b>
<b>Segment Results[Profit(+)/Loss(-) before tax and interest]</b>					
Textile Business	755.81	929.87	887.35	4,662.13	5,096.25
Add: Share of profit of Associate	9.94	37.39	45.88	144.67	133.44
<b>Total Textile Business (a)</b>	<b>765.75</b>	<b>967.26</b>	<b>933.23</b>	<b>4,806.80</b>	<b>5,229.69</b>
<b>Investments (b)</b>	<b>(581.21)</b>	<b>(15.27)</b>	<b>(7.41)</b>	<b>(331.80)</b>	<b>182.20</b>
(a+b)	184.54	951.99	925.82	4,475.00	5,411.89
Less: Finance costs	(42.53)	(26.08)	(40.77)	(140.73)	(185.14)
<b>Total Profit/(Loss) Before Tax</b>	<b>142.01</b>	<b>925.91</b>	<b>885.05</b>	<b>4,334.27</b>	<b>5,226.75</b>

Particulars	As at	
	Mar 31, 2026	Mar 31, 2025
	Audited	Audited
<b>Segment Assets</b>		
Textile Business (a)	28,012.07	27,058.31
Investments (b)	9,256.99	6,008.03
<b>Total Segment Assets</b>	<b>37,269.06</b>	<b>33,066.34</b>
<b>Segment Liabilities</b>		
Textile Business (a)	6,523.13	5,733.74
Investments (b)	-	-
<b>Total Segment Liabilities</b>	<b>6,523.13</b>	<b>5,733.74</b>

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Nayan Parikh & Co.

For Orbit Exports Limited

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Place : Mumbai

Date : May 09, 2026

Chairman and Managing Director

DIN :00027554

**Orbit Exports Limited**

**Audited Consolidated Statement of Assets & Liabilities as at March 31, 2026**

₹ in Lakhs

Particulars	Audited As at	Audited As at
	March 31, 2026	March 31, 2025
<b>ASSETS</b>		
<b>1. NON-CURRENT ASSETS</b>		
a. Property, Plant and Equipment	13,317.91	13,035.00
b. Capital work-in-progress	22.21	325.23
c. Other Intangible assets	39.09	37.10
d. Intangible assets under development	107.98	-
e. Right of Use Assets	1,202.96	363.98
f. Financial Assets		
i) Investments	11,244.34	7,238.53
ii) Other financial assets	798.48	416.98
g. Other Non-Current Assets	48.71	67.99
<b>Total Non-current Assets</b>	<b>26,781.68</b>	<b>21,484.81</b>
<b>2. CURRENT ASSETS</b>		
a. Inventories	5,626.02	5,227.71
b. Financial Assets		
i) Investments	250.98	838.86
ii) Trade receivables	2,684.99	3,240.12
iii) Cash and cash equivalents	303.31	135.17
iv) Bank balances other than (iii) above	127.43	40.20
v) Loans	47.23	45.91
vi) Other financial assets	344.47	1,024.72
c. Other Current Assets	1,102.95	1,028.84
<b>Total Current Assets</b>	<b>10,487.38</b>	<b>11,581.53</b>
<b>Total Assets</b>	<b>37,269.06</b>	<b>33,066.34</b>
<b>EQUITY AND LIABILITIES</b>		
<b>1. EQUITY</b>		
a. Equity Share capital	2,651.12	2,646.97
b. Other Equity	28,094.81	24,685.63
<b>Total Equity</b>	<b>30,745.93</b>	<b>27,332.60</b>
<b>2. NON-CURRENT LIABILITIES</b>		
a. Financial Liabilities		
i) Borrowings	246.29	274.41
ii) Lease Liabilities	968.40	283.77
iii) Other financial liabilities	-	-
b. Deferred tax liabilities (net)	1,035.17	1,178.96
c. Other non-current liabilities	204.91	255.31
d. Provisions	396.20	277.23
<b>Total Non-current Liabilities</b>	<b>2,850.97</b>	<b>2,269.68</b>
<b>3. CURRENT LIABILITIES</b>		
a. Financial Liabilities		
i) Borrowings	227.25	818.55
ii) Lease Liabilities	190.83	134.27
iii) Trade payables		
Total outstanding dues of Micro Enterprises and Small Enterprises	174.29	169.67
Total outstanding dues of creditors other than Micro and Small Enterprises	1,240.64	1,268.94
iv) Other financial liabilities	459.71	380.65
b. Other current liabilities	1,233.55	633.87
c. Provisions	43.74	40.90
d. Current Tax Liabilities (net)	102.15	17.21
<b>Total Current Liabilities</b>	<b>3,672.16</b>	<b>3,464.06</b>
<b>Total Equity and Liabilities</b>	<b>37,269.06</b>	<b>33,066.34</b>

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For Orbit Exports Limited

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Pankaj Seth

Place : Mumbai  
Date : May 09, 2026

Chairman and Managing Director  
DIN :00027554

Orbit Exports Limited  
Audited Consolidated Statement of Cash Flows for the year ended March 31, 2026

₹ in Lakhs

Particulars	For the year ended	For the year ended
	March 31, 2026	March 31, 2025
<b>Cash flow from operating activities</b>		
Profit before tax	4,334.27	5,226.75
<b>Non-cash Adjustment to Profit Before Tax:</b>		
Depreciation and amortisation expense	1,467.42	1,428.55
Share of profit of Associates	(144.67)	(133.44)
Interest expenses	140.73	185.14
Bad debts written off	80.48	51.65
Amortisation of deferred revenue	(302.84)	(99.15)
Unrealised foreign exchange (gain)/loss	(66.38)	17.25
Fair value loss/(gain) on Financial Instruments measured at FVTPL	357.17	(132.84)
Loss/(Gain) on sale of Non current and Current investments	148.13	(12.51)
Mark-to-market loss on derivative financial instruments	6.54	3.86
Loss/(Profit) on sale/disposal of Property Plant Equipment	16.31	(760.83)
Provision for gratuity	124.64	62.28
Interest income	(308.51)	(170.58)
Dividend income	(11.49)	(0.22)
Provision for Bad and Doubtful debts	6.32	24.81
Liabilities no longer required written back/Others	(5.72)	(25.51)
Interest income on financial asset at amortised cost	(2.51)	(2.36)
Employee Share Based Payments	5.28	7.60
Operating Profit before Change in operating assets and liabilities	<b>5,845.17</b>	<b>5,670.45</b>
<b>Change in operating assets and liabilities :</b>		
Decrease/(Increase) in trade receivables	555.01	(1,372.65)
Increase in inventories	(260.74)	(513.17)
Decrease in other financial assets	78.24	87.49
(Increase)/Decrease in other current / non-current assets	(48.31)	19.25
(Decrease)/Increase in trade payables	(39.27)	748.78
Decrease in provisions	(12.23)	(19.79)
Increase/(Decrease) in other current/non-current liabilities	677.98	(48.18)
Increase in Other financial liabilities	71.31	47.75
<b>Cash generated from operations</b>	<b>6,867.16</b>	<b>4,619.93</b>
Direct taxes paid (net of refunds)	(1,130.11)	(1,271.37)
<b>Net cash flow from operating activities (A)</b>	<b>5,737.05</b>	<b>3,348.56</b>
<b>Cash flow from investing activities</b>		
Payments for acquisition of property, plant and equipment including capital advances & ROU	(1,330.54)	(519.88)
Proceeds from Sale of Property plant and equipment	12.68	854.48
Disbursements of loans given(net)	(1.32)	(40.25)
Interest Received	302.48	170.58
Dividend Received	11.17	0.19
Redemption of fixed deposit	897.62	1,104.69
Investments made in fixed deposit	(704.19)	(206.14)
Purchase of non current investments	(10,764.03)	(4,623.46)
Purchase of current investments	(249.99)	(2,124.89)
Proceeds from redemption of non current investments	6,425.56	1,312.49
Proceeds from redemption of current investments	850.76	1,558.78
Advance given for investment	(98.18)	(54.06)
<b>Net cash flow used in investing activities (B)</b>	<b>(4,647.98)</b>	<b>(2,567.47)</b>
<b>Cash flows from financing activities</b>		
(Repayments of)/Proceeds from current borrowings	(591.30)	25.76
Repayments of non-current borrowings	(28.12)	(683.27)
Proceeds from Issue of Equity Shares	19.09	21.27
Security Premium Received	4.15	4.63
Repayment of Lease liabilities	(239.36)	(222.30)
Dividend deposited with Investor Education Protection Fund	(0.66)	(2.39)
Interest and finance charges	(89.03)	(138.82)
<b>Net cash flow used in financing activities (C)</b>	<b>(925.23)</b>	<b>(995.12)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>163.84</b>	<b>(214.03)</b>
Cash and cash equivalents at the beginning of the year	135.18	348.40
Effect of exchange differences on cash and cash equivalents held in foreign currency	4.29	0.80
<b>Cash and cash equivalents at the end of the period</b>	<b>303.31</b>	<b>135.17</b>

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Nayan Parikh & Co.

For Orbit Exports Limited

PANKAJ SHYAM SUNDER SETH

Pankaj Seth

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Place : Mumbai  
Date : May 09, 2026

Chairman and Managing Director  
DIN :00027554



*orbit exports ltd.*

122, MISTRY BHAVAN, 2ND FLOOR, NEAR K C COLLEGE, DINSHAW WACHHA ROAD, CHURCHGATE,  
MUMBAI – 400 020. (MAH.) INDIA. TEL: +91-22-6625 6262, FAX: +91-22-22822031,  
E-mail: investors@orbitexports.com, Website: www.orbitexports.com;  
CIN NO: L40300MH1983PLC030872

**Declaration on Unmodified Opinion on Audit Report issued by the Statutory Auditors of Orbit Exports Limited (the 'Company')**

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, **M/s. Nayan Parikh & Co., Chartered Accountants** (Firm Registration No. 107023W), have issued the Audit Report on the Audited Financial Results of the Company for the quarter and year ended March 31, 2026, with an unmodified opinion.

For and on behalf of **Orbit Exports Limited**

**Rahul Tiwari**  
**Chief Financial Officer**