Orient Ceratech Limited

(Formerly known as Orient Abrasives Limited)
An Ashapura Group Company

Ref No.: Orient/Stock Exch/Letter/524 November 4, 2026

The Dy. General Manager,
Corporate Relations & Services Dept.,
BSE Limited
P. J. Towers, Dalal Street,
Mumbai - 400 023.

Scrip Code: 504879

The Dy. Gen. Manager,
National Stock Exchange of India Ltd.,
Corporate Relations Dept.,
Exchange Plaza, Bandra-Kurla Complex,
Bandra (E), Mumbai – 400 051.

Scrip Code: ORIENTCER

Sub: Outcome of Board Meeting held on 04/11/2026

Dear Sir/Madam,

In terms of the provisions of Regulations 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform you that the Board of Directors of the Company at its meeting held today instant i.e. 4th November, 2026, have *inter-alia* transacted the following business:

1. Considered and approved the Unaudited Standalone & Consolidated Financial Results for the Quarter ended 30th September, 2026.

2. Taken on record Limited Review Report (LRR) dated 4th November, 2026, as issued by the Statutory Auditors of the Company viz. M/s. Sanghavi & Company, Chartered Accountants.

A copy of Unaudited Financial Results together with LRR on aforementioned Results is enclosed herewith.

The meeting of the Board of Directors of the Company commenced at 4:30 pm and concluded at 6:20 pm.

Thanking you,

Yours faithfully,
For Orient Ceratech Limited

Krupal R Upadhyay
Digitally signed by Krupal R Upadhyay
Date: 2026.11.04 19:09:06 +05'30'

Krupal Upadhyay
Company Secretary & Compliance Officer
Membership No. A50301

ORIENT CERATECH LIMITED

Regd. Office: Lawrence & Mayo, 3rd Floor, 276, D. N Road, Fort, Mumbai - 400001 (India)

Phone No. 022-66221700

CIN No. L24299MH1971PLC366531 Website: www.orientceratech.com

Statement of Standalone / Consolidated Unaudited Financial Results for the Quarter and half year ended September 30, 2026 (₹ in Lacs)

Sl.No.	PARTICULARS	STANDALONE						CONSOLIDATED					
		Quarter Ended			Six Month Ended		Year Ended	Quarter Ended			Six Month Ended		Year Ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from Operations**												
	(a) Revenue from operations	12,201.50	10,609.90	11,345.55	22,811.40	21,138.00	39,887.38	12,687.65	10,064.62	11,149.49	22,752.27	20,774.83	39,708.81
	(b) Other income	272.93	256.97	279.98	529.90	504.58	1,441.14	182.62	173.90	180.13	356.52	305.06	1,059.17
	Total Income	**12,474.43**	**10,866.87**	**11,625.53**	**23,341.30**	**21,642.58**	**41,328.52**	**12,870.27**	**10,238.52**	**11,329.62**	**23,108.79**	**21,079.89**	**40,767.98**
2	**Expenses**												
	(a) Cost of materials consumed	3,800.20	3,537.45	3,533.49	7,337.65	6,633.15	14,524.66	4,197.85	3,624.16	3,867.28	7,822.02	7,749.50	17,184.34
	(b) Purchases of stock-in-trade	2,661.96	2,478.83	2,834.01	5,140.79	5,935.35	8,726.70	1,167.49	203.19	344.68	1,370.69	1,113.68	916.26
	(c) Changes in inventories	(640.99)	(781.52)	584.09	(1,422.52)	391.56	(445.52)	(633.25)	(885.77)	1,358.48	(1,519.02)	1,258.88	(434.17)
	(d) Employee benefit expenses	742.18	725.39	653.27	1,467.57	1,290.13	2,729.33	1,278.36	1,222.54	1,115.49	2,500.91	2,194.03	4,575.73
	(e) Finance costs	104.02	86.81	80.68	190.83	172.73	333.77	174.81	133.12	120.85	307.93	266.05	510.19
	(f) Depreciation and amortisation expense	236.88	233.08	191.06	469.96	382.45	844.50	329.18	321.40	278.59	650.58	556.17	1,191.93
	(g) Power and fuel	1,325.85	1,209.87	863.72	2,535.73	1,737.00	3,808.92	1,737.49	1,783.46	1,405.14	3,520.94	2,800.16	5,696.67
	(h) Other expenses	3,710.19	2,387.50	2,117.99	6,097.68	3,979.77	7,759.47	3,784.00	2,495.51	1,909.15	6,279.51	3,728.32	7,652.13
	Total Expenses	**11,940.29**	**9,877.41**	**10,858.31**	**21,817.70**	**20,522.14**	**38,281.83**	**12,035.93**	**8,897.61**	**10,399.65**	**20,933.54**	**19,666.80**	**37,293.07**
3	**Profit before exceptional items and tax (1 - 2)**	**534.14**	**989.46**	**767.22**	**1,523.60**	**1,120.44**	**3,046.69**	**834.34**	**1,340.91**	**929.97**	**2,175.25**	**1,413.09**	**3,474.92**
4	Exceptional items gain/ (loss)	-	-	-	-	-	(169.28)	-	-	-	-		(213.74)
5	**Profit before tax (3 - 4)**	**534.14**	**989.46**	**767.22**	**1,523.60**	**1,120.44**	**2,877.41**	**834.34**	**1,340.91**	**929.97**	**2,175.25**	**1,413.09**	**3,261.18**
6	**Tax expenses**												
	Current tax charge	142.45	246.12	162.72	388.57	289.59	815.03	142.45	246.12	162.72	388.57	289.59	815.03
	Earlier years' tax	-	-	-	-	-	(11.35)	-	-	-	-	-	(11.35)
	Deferred tax charge / (credit)	(39.99)	(46.78)	32.78	(86.77)	(4.74)	(118.39)	13.78	39.26	56.50	53.04	31.22	(52.27)
	Total Tax Expenses	**102.46**	**199.34**	**195.50**	**301.80**	**284.85**	**685.29**	**156.23**	**285.38**	**219.22**	**441.61**	**320.81**	**751.41**
7	**Net Profit for the period/year from continuing operation (5- 6)**	**431.68**	**790.12**	**571.72**	**1,221.80**	**835.59**	**2,192.12**	**678.11**	**1,055.53**	**710.75**	**1,733.64**	**1,092.28**	**2,509.77**
8	**Profit / (Loss) before exceptional items and tax from discontinued operations (refer note 4)**	**-**	**55.77**	**51.00**	**55.77**	**116.13**	**(250.37)**	-	**55.77**	**51.00**	**55.77**	**116.13**	**(250.37)**
	Exceptional items gain/ (loss) of discontinued operations	-	(516.44)	-	(516.44)	-	(182.39)	-	(516.44)	-	(516.44)	-	(182.39)
	Profit/ (Loss) before tax from discontinued operations	**-**	**(460.67)**	**51.00**	**(460.67)**	**116.13**	**(432.76)**	**-**	**(460.67)**	**51.00**	**(460.67)**	**116.13**	**(432.76)**
	Tax expense credit/ (charge) for discontinued operations (Incl. deferred tax)	-	262.04	(12.84)	262.04	(29.24)	108.86	-	262.04	(12.84)	262.04	(29.24)	108.86
	Profit (Loss) for the period/ year from discontinued operations (net of tax)	**-**	**(198.62)**	**38.16**	**(198.62)**	**86.89**	**(323.90)**	**-**	**(198.62)**	**38.16**	**(198.62)**	**86.89**	**(323.90)**
9	**Profit for the period (7+8)**	**431.68**	**591.50**	**609.88**	**1,023.18**	**922.48**	**1,868.22**	**678.11**	**856.91**	**748.91**	**1,535.02**	**1,179.17**	**2,185.87**
10	**Other Comprehensive Income (net of tax)**												
	Items that will not be reclassified to profit or loss	(2.50)	(2.50)	9.09	(5.00)	18.19	(10.01)	2.78	2.78	9.39	5.56	18.78	11.12
	Items that may be reclassified to profit and loss							3.68	(0.12)	3.28	3.56	2.81	10.86
11	**Total Comprehensive Income for the period (9 + 10)**	**429.18**	**589.00**	**618.97**	**1,018.18**	**940.67**	**1,858.21**	**684.57**	**859.57**	**761.58**	**1,544.14**	**1,200.76**	**2,207.85**
12	**Paid-up Equity Share Capital (Face Value Re. 1/- per share)**	**1,196.52**	**1,196.52**	**1,196.52**	**1,196.52**	**1,196.52**	**1,196.52**	**1,196.52**	**1,196.52**	**1,196.52**	**1,196.52**	**1,196.52**	**1,196.52**
13	**Other equity**						**28,297.76**						**29,009.15**
	Earning Per Share (EPS) (of Re. 1/- each) (Rs.)												
	EPS from continuing operations												
	(i) Basic EPS (Rs.)	**0.36**	**0.66**	**0.48**	**1.02**	**0.70**	**1.83**	**0.57**	**0.88**	**0.59**	**1.45**	**0.91**	**2.10**
	(ii) Diluted EPS (Rs.)	**0.36**	**0.66**	**0.48**	**1.02**	**0.70**	**1.83**	**0.57**	**0.88**	**0.59**	**1.45**	**0.91**	**2.10**
	EPS from discontinued operations (refer note 4)												
	(i) Basic EPS (Rs.)	**-**	**(0.17)**	**0.03**	**(0.17)**	**0.07**	**(0.27)**	**-**	**(0.17)**	**0.03**	**(0.17)**	**0.07**	**(0.27)**
	(ii) Diluted EPS (Rs.)	**-**	**(0.17)**	**0.03**	**(0.17)**	**0.07**	**(0.27)**	**-**	**(0.17)**	**0.03**	**(0.17)**	**0.07**	**(0.27)**
	EPS from continuing and discontinued operations												
	(i) Basic EPS (Rs.)	**0.36**	**0.49**	**0.51**	**0.85**	**0.77**	**1.56**	**0.57**	**0.71**	**0.62**	**1.28**	**0.98**	**1.83**
	(ii) Diluted EPS (Rs.)	**0.36**	**0.49**	**0.51**	**0.85**	**0.77**	**1.56**	**0.57**	**0.71**	**0.62**	**1.28**	**0.98**	**1.83**

Notes:

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 04th November, 2026. The Statutory Auditor have issued an unmodified review opinion on these results.

2 These financial results of the Company have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) (as amended) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3 The Company has, from the current year, only one reportable segment namely the "Manufacturing & Trading of Ceramic and ralated products", in accordance with the requirement of IND AS 108 Operating segment. Accordingly, separate segment information has not been presented.

4 During the June'2026 quarter, the Company completed the disposal of its Power Division pursuant to the terms of the agreement entered into with the purchaser. Consequently, the Power Division has been classified and presented as a discontinued operation in accordance with Indian Accounting Standard (Ind AS) 105 – Non-current Assets Held for Sale and Discontinued Operations. Accordingly,the financial performance of the Power Division up to the date of disposal as "Profit/(Loss) from Discontinued Operations" and the comparative figures have also been reclassified, wherever required under Ind AS 105, to present the results of the disposed business as discontinued operations. The results of the continuing operations comprise the Company's remaining business segments only. The disposal does not affect the Company's ability to continue its remaining operations.

5 The complaints from investors / shareholders for the quarter ended on September 30, 2026: Received - 1 ; Disposed - 1 ; Closing Balance - Nil.

For Orient Ceratech Ltd.

Rathod Manubhai Somabhai

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Date: 2026.11.04 15:53:03 IST

Manubhai Rathod
Whole Time Director (Operations)
(DIN 07618837)

Place: Mumbai
Date: 04th November 2026

ORIENT CERATECH LIMITED

STATEMENT OF ASSETS & LIABILITIES

(₹ in Lacs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	As at September 30, 2026	As at March 31, 2026	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited	Unaudited	Audited
ASSETS				
I. Non-current assets				
(a) Property, plant and equipment	8,421.63	10,673.08	12,948.98	15,154.33
(b) Capital work-in-progress	211.41	62.71	1,349.50	861.90
(c) Right-of-use assets	58.19	66.55	58.19	66.55
(d) Intangible assets	8.86	8.86	8.86	8.86
(e) Financial assets				
(i) Investments	509.03	509.03	-	-
(ii) Loans	3,500.98	4,000.44	2.16	0.62
(iii) Other financial assets	483.81	437.46	630.97	584.61
(f) Other non-current assets	159.75	36.31	175.63	174.05
Total non-current assets	**13,353.66**	**15,794.44**	**15,174.29**	**16,850.92**
II.Current assets				
(a) Inventories	13,173.54	10,104.08	15,848.60	12,528.58
(b) Financial assets				
(i) Trade receivables	11,145.41	7,620.21	11,222.52	7,683.02
(ii) Cash and cash equivalents	17.44	389.37	271.55	625.34
(iii) Other bank balances	672.03	302.04	672.03	302.04
(iv) Loans	10.52	7.83	15.47	11.87
(v) Other financial assets	53.14	53.44	66.26	67.23
(c) Current tax assets (net)	493.35	493.35	564.66	536.51
(d) Other current assets	2,645.78	2,950.24	2,608.57	2,581.95
(d) Assets held for sale	-	376.93	-	376.93
Total current assets	**28,211.21**	**22,297.49**	**31,269.66**	**24,713.47**
Total Assets	**41,564.87**	**38,091.93**	**46,443.95**	**41,564.39**
EQUITY AND LIABILITIES				
Equity				
Equity share capital	1,196.52	1,196.52	1,196.52	1,196.52
Other equity	28,897.19	28,297.76	30,134.54	29,009.15
Total equity	**30,093.71**	**29,494.28**	**31,331.06**	**30,205.67**
LIABILITIES				
I. Non-current liabilities				
(a) Financial liabilities				
(i) Borrowings	1,037.02	630.76	3,587.02	2,180.76
(ii) Other financial liabilities	75.00	75.00	75.00	75.00
(b) Provisions	182.84	209.86	234.38	261.40
(c) Deferred tax liabilities (net)	178.10	765.03	472.86	916.43
Total non-current liabilities	**1,472.96**	**1,680.65**	**4,369.26**	**3,433.59**
II.Current liabilities				
(a) Financial liabilities				
(i) Borrowings	3,660.74	1,780.12	3,660.74	1,780.12
(ii) Trade payables				
- Total outstanding dues of micro and small enterprises	91.39	75.86	290.31	144.80
- Total outstanding dues of creditors other than micro and small enterprises	4,860.78	4,031.48	5,228.46	4,811.55
(iii) Other financial liabilities	446.98	48.16	511.99	92.81
(b) Provisions	54.51	135.79	70.97	186.33
(c) Other current liabilities	432.84	585.02	530.20	648.95
(d) Current tax liabilities (net)	450.96	260.57	450.96	260.57
Total current liabilities	**9,998.20**	**6,917.00**	**10,743.63**	**7,925.13**
Total equity and liabilities	**41,564.87**	**38,091.93**	**46,443.95**	**41,564.39**

For Orient Ceratech Ltd.

Rathod Manubhai Somabhai

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Date: 2026.11.04 19:10:32 +05'30'

Manubhai Rathod
Whole Time Director (Operations)
(DIN 07618837)

Place: Mumbai
Date:04th November 2026

ORIENT CERATECH LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ in Lacs)

	PARTICULARS	STANDALONE		CONSOLIDATED	
		Half year ended September 30, 2026	Half year ended September 30, 2025	Half year ended September 30, 2026	Half year ended September 30, 2025
A	**Cash Flow from Operating Activities:**				
	Net profit/(loss) from Continuing operation	**1,221.79**	**835.59**	**1,733.63**	**1,092.28**
	Net profit/(loss) from Discontinued operations	**(198.62)**	**86.89**	**(198.62)**	**86.89**
	Adjustments for:				
	Depreciation and amortisation	605.78	537.33	786.41	711.04
	Income tax expenses	39.75	314.09	179.57	350.05
	Loss/(gain) on disposal / Impairment of property, plant & equipment	(1.53)	(9.49)	(1.53)	(9.49)
	Loss/(gain) on disposal of Power division	516.44	-	516.44	-
	Provision for doubtful debts/(sundry balances written back)	(22.34)	143.91	(22.34)	143.91
	Exchange rate adjustments on foreign currency translation (net)	-	-	3.57	2.81
	Interest income	(207.98)	(213.29)	(17.43)	(13.76)
	Finance Cost	190.83	172.73	307.93	266.05
	Operating Profit before Working Capital Changes	**2,144.12**	**1,867.76**	**3,287.63**	**2,629.78**
	Working Capital Changes:				
	Trade and other receivables	(4,229.58)	(1,841.89)	(4,243.21)	(1,637.25)
	Other assets	163.55	(78.92)	(45.64)	698.84
	Inventories	(3,069.47)	219.41	(3,320.02)	1,007.02
	Provisions	(114.97)	32.52	(134.94)	26.63
	Trade and other payables	696.35	1,308.90	467.72	442.31
	Cash generated from Operations	**(4,410.00)**	**1,507.78**	**(3,988.47)**	**3,167.33**
	Direct taxes paid (net)	(434.62)	(229.50)	(462.78)	(252.88)
	Net Cash generated from Operating Activities	**(4,844.62)**	**1,278.28**	**(4,451.25)**	**2,914.45**
B	**Cash Flow from Investing Activities**				
	Payments for property, plant and equipment and CWIP	(325.65)	(114.02)	(891.31)	(182.89)
	Proceeds from disposal of property, plant and equipment and CWIP	2,040.00	61.17	2,040.00	61.17
	Interest received	207.98	213.29	17.43	13.76
	Proceed/ (Deposit) from Term deposits and margin money with bank	(42.00)	(14.83)	(42.00)	(14.83)
	Loans Received back/ (given)	496.76	47.67	(5.14)	0.23
	Net cash flow (used in) Investing Activities	**2,377.09**	**193.28**	**1,118.98**	**(122.56)**
C	**Cash Flow from Financing Activities**				
	Proceeds from borrowings	582.00	-	1,582.00	-
	Repayments of borrowings	(246.48)	(216.53)	(246.49)	(1,266.53)
	Changes in working capital loans (net)	1,951.38	(1,196.29)	1,951.37	(1,196.29)
	Dividend paid	-	(1.96)	-	(1.96)
	Interest paid	(191.30)	(174.09)	(308.40)	(267.41)
	Net Cash flow (used in) / from Financing Activities	**2,095.60**	**(1,588.87)**	**2,978.48**	**(2,732.19)**
	Net Increase / (decrease) in cash & cash equivalents	(371.93)	(117.31)	(353.79)	59.70
	Cash & Cash equivalent at the beginning of the period	389.37	292.91	625.34	448.17
	Cash & Cash equivalent at the end of the period	**17.44**	**175.60**	**271.55**	**507.87**
	Component of Cash and Cash Equivalents				
	Particulars	**-**	**-**	**-**	**-**
	Cash and cash equivalents comprise of:				
	Balances with Banks	13.80	171.59	266.90	502.37
	Cash on Hand	3.64	4.01	4.65	5.50
	Cash and cash equivalents at the end of the year	**17.44**	**175.60**	**271.55**	**507.87**

For Orient Ceratech Limited

Rathod Manubhai Somabhai

Digitally signed by Rathod Manubhai Somabhai
Date: 2026.11.04 19:10:53 +05'30'

Manubhai Rathod
Whole Time Director (Operations)
(DIN 07618837)

Place: Mumbai
Date:04th November 2026

Sanghavi & Co.
chartered accountants

Independent Auditors' Review Report on Unaudited Quarterly and Year to Date Standalone Financial Results

To
The Board of Directors
Orient Ceratech Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Orient Ceratech Limited,** ("the Company") for the quarter ended 30th September, 2026 and year to date from 1st April, 2026 to 30th September, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations.

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

3. We conducted our review 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, preliminary 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 audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.

4. 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 applicable 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 SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that contains any material misstatement.

For SANGHAVI & COMPANY
Chartered Accountants
FRN: 109099W

SANGHAVI & COMPANY Chartered Accountants *

Ganatra Manoj Chimanbhai
c=IN, o=Personal, postalCode=364002, l=Bhavnagar, st=Gujarat, street=Aum Plot no 64/ C , Bhavnagar, Gariadhar Gujarat India 364002 Satyanarayan Road, title=0557, 2.5.4.20=a54d28e23bb7501dbbbee5d1635e0512633 7c17d36df8f6fdbe9b3de92b6260, serialNumber=f1261b65c6497f3fbe3044d4f71669e741f6e8837cf98e10327d60eceee07be2, email=manojganatra@hotmail.com, cn=Ganatra Manoj Chimanbhai

MANOJ GANATRA
Partner
Membership No. 043485
UDIN: 26043485IZGYYQ6995

Mumbai
4th November, 2026

Independent Auditors' Review Report on Unaudited Quarterly and Year to Date Consolidated Financial Results

To
The Board of Directors
Orient Ceratech Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Orient Ceratech Limited,** ("the Parent Company") and its wholly-owned subsidiaries, (the Company and its wholly-owned subsidiaries together referred to as "the Group") for the quarter ended 30th September, 2026 and year to date from 1st April, 2026 to 30th September, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

3. We conducted our review 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, preliminary 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 audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.

4. 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) Regulation, 2015 as amended, to the extent applicable.

5. This Statement includes the results of the following entities:

Parent Company:
- Orient Ceratech Limited

Subsidiaries:
- Orient Advanced Materials FZE – UAE
- Orient Advanced Materials Private Limited

SANGHAVI & COMPANY Chartered Accountants

6. We did not review the interim financial information of a wholly-owned subsidiary company, Orient Advanced Materials FZE, whose interim financial results reflect total assets of Rs. 1,741.54 lacs as on 30th September, 2026, total revenues of Rs. 2,817.83 lacs and Rs. 4,353.97 lacs for the quarter and half-year ended 30th September, 2026 respectively, net profit of Rs. 47.31 lacs and Rs. 82.24 lacs for the quarter and half-year ended 30th September, 2026 respectively and total comprehensive income of Rs. 47.31 lacs and Rs. 82.24 lacs for the quarter and half-year ended 30th September, 2026 respectively, as considered in the Statement, which have been reviewed by other auditors. Our conclusion on the Statement is not modified in respect of our reliance on the work done and the reports of other auditors.

7. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable 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 SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that contains any material misstatement.

For SANGHAVI & COMPANY
Chartered Accountants
FRN: 109099W

SANGHAVI & COMPANY Chartered Accountants

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MANOJ GANATRA
Partner
Membership No. 043485
UDIN: 2643485JUNIWE4009

Mumbai
4th November, 2026