



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

Ref No.: Orient/Stock Exch/Letter/495

27th May, 2026

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

**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: 504879

Scrip Code: ORIENTCER

Sub: Outcome of Board Meeting held on 27/05/2026

Dear Sir/Madam,

In terms of the provisions of Regulations 30, 33 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today instant i.e. 27th May, 2026, have, *inter-alia*, transacted the following business:

1. Considered and approved the Audited Standalone & Consolidated Financial Results of the Company for the quarter and year ended on 31st March, 2026. A copy of Audited Financial Results together with Auditors Report on aforementioned Results is enclosed herewith.
2. Recommended dividend @ 35% i.e. Rs. 0.35 per Equity Share (face value of Re. 1/- each) of the Company for the year ended 31st March, 2026, subject to the approval of the shareholders at the ensuing Annual General Meeting (“AGM”) of the Company.
3. On the recommendation of the Nomination & Remuneration Committee, the Board has approved the payment of the Commission of 5% on the net profits of the Company, for the financial year 2025-2026, to Mr. Manan Shah, Managing Director of the Company, within the limits approved by the shareholders.
4. As per our earlier intimation dated 4th February, 2026, considered and approved Sale of Thermal Power Station (Power Division) at the Company’s Porbandar Plant. The disclosure as required under Regulation 30 read with Schedule III of the Listing Regulations and the SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 read with SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, is given as Annexure A.
5. Approved the re-appointment of Mr. Ketan Shrimankar (DIN: 00452468) as a Non-Executive Independent Director of the Company for his second term of 2 years with effect from 11th August, 2026, subject to approval of the shareholders. The details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are given as Annexure ‘B’.
6. Taken on record the resignation of Mrs. Seema Sharma (ACS – 22518) vide her letter dated 27th February, 2026 from the position of Company Secretary & Compliance Officer and a Key Managerial Personnel of the Company to pursue better carrier opportunity with effect from closing of business hours of 7th April, 2026. The same was disclosed to the Stock Exchanges vide Company’s Letter no. Orient/Stock Exch/Letter/492 dated 08th April, 2026.



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7. Appointed Mr. Krupal Upadhyay (ACS - 50301) as Company Secretary & Compliance Officer designated as Key Managerial Personnel of the Company w.e.f. 1st June, 2026. The details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 are given as Annexure 'C'.
8. Considered and approved the revised list of Key Managerial Personnel (KMP) under Regulation 30(5) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR), for the purpose of determining the materiality of a particular event / information or transaction and for making the required disclosures to the Stock Exchange. Accordingly, the following persons have been severally and /or jointly authorized in terms of aforesaid regulation:

S. N.	Name of KMP	Designation	Contact details
1.	Mr. Manan Shah	Managing Director	Phone: 022-66221700 Email: Investor@oalmail.co.in
2.	Mr. Manubhai Rathod	Whole-Time Director (Operations)	Phone: 0286-2221728 Email: mrathod@oalmail.co.in
3.	Mr. Krupal Upadhyay	Company Secretary & Compliance Officer	Phone: 022-66221700 Email: Investor@oalmail.co.in
4.	Mr. Vikash Khemka	Chief Financial Officer	

We would like to inform that M/s. Sanghavi & Co., Statutory Auditors have issued Audit Report with unmodified opinion on Audited Standalone & Consolidated Financial Results for the Quarter & Year ended 31st March, 2026.

The meeting of the Board of Directors of the Company commenced at 12.30 pm and concluded at 3.45 pm.

Thanking you,

Yours faithfully,

FOR ORIENT CERATECH LIMITED

MANAN SHAH
MANAGING DIRECTOR
DIN: 06378095



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Annexure A

The disclosure as required under Regulation 30 and 30A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-POD1/P/CIR/2023/123 dated 13th July 2023 is given hereunder

Sr. No.	Details of Events required to be disclosed	Disclosures
1	The amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division or undertaking or subsidiary or associate company of the listed entity during the last financial year;	There is no separate turnover of Thermal Power Station (Power Division) as it is Captive unit and its generation is used for own production at Company's Porbandar Plant.
2	Date on which the agreement for sale has been entered into;	Expected to be executed within 15 days
3	The expected date of completion of sale/disposal;	Disposal process will start after signing of the agreement and may take approximately 6 months to complete the transaction.
4	Consideration received from such sale/disposal;	Rs 3,75,00,000 (Rupees Three Crore Seventy Five Lakhs) + Applicable taxes
5	Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies. If yes, details thereof;	Buyer: SS Fabrication having office at Ground floor, 858, Siraj baba no kowo, Behind prem conductor, Vatva, Ahmedabad, Gujarat- 382445. The buyer does not belong to the promoter / promoter group/group companies.
6	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length";	Not Applicable
7	Whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with regulation 37A of LODR Regulations	Yes, the sale of above land is outside the Scheme of Arrangement.
8.	Additionally, in case of a slump sale, indicative disclosures provided for amalgamation/merger, shall be disclosed by the listed entity with respect to such slump sale.	Not Applicable



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Annexure B

Details of Events required to be disclosed	Disclosures
Reason for Change viz. appointment, reappointment, resignation, removal, death or otherwise	Re-appointment
Date of Appointment/ reappointment /cessation (as applicable) and term of appointment /reappointment	Re-appointed as Non-Executive Independent Director of the Company for a second term of 2 years with effect from 11 th August, 2026, subject to approval of the shareholders.
Brief Profile (in case of appointment)	He is a Chartered Accountant with over 35 years of experience. As a practicing Chartered Accountant in the past, he is well versed in fields of Audit and Taxation and Corporate Law. As a management consultant, he is involved in guiding multiple start-ups and SMEs. He is also on the advisory board of several start-ups. He is currently fund manager with a SEBI registered Cat III fund.
Disclosure of relationships between directors (in case of appointment of a director)	Mr. Ketan Shrimankar is not related to any Director on the Board of the Company.
Information as required pursuant to BSE circular ref no. LIST/ COMP/ 14/ 2018-19 and the National Stock Exchange of India Limited with ref no. NSE/CML/2018/24, dated June 20, 2018	Mr. Ketan Shrimankar is not debarred from holding the office of director pursuant to any SEBI order or any other authority



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Annexure C

Details of Events required to be disclosed	Disclosures
Reason for Change viz. Appointment/ Resignation, Removal, Death or otherwise	Appointment of Mr. Krupal Upadhyay (ACS - 50301) as Company Secretary & Compliance Officer of the Company.
Date of Appointment / Cessation (as applicable) Term of Appointment	Appointed w.e.f 1 st June, 2026
Brief profile (in case of appointment)	Mr. Krupal Upadhyay is an Associate Member of The Institute of Company Secretaries of India and possesses extensive professional experience of over a decade in the field of corporate legal, secretarial, and regulatory compliances. He has been actively involved in ensuring compliance with the provisions of the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, and other applicable corporate laws and regulatory frameworks.
Disclosure of Relationships between Directors (In case of Appointment of a Director)	NA

Statement of Standalone / Consolidated Audited Financial Results for the Quarter and Year ended 31st March, 2026											(₹ in Lacs)
Sl.No.	PARTICULARS	STANDALONE					CONSOLIDATED				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited [Note 7]	Unaudited	Audited [Note 7]	Audited	Audited	Audited [Note 7]	Unaudited	Audited [Note 7]	Audited	Audited
1	Income from Operations										
	(a) Revenue from operations	9,524.08	9,451.17	8,585.37	40,538.98	33,263.11	9,824.48	9,335.37	8,456.64	40,360.41	
	(b) Other income	706.55	247.24	165.81	1,458.36	673.94	624.09	147.24	92.03	1,076.39	
	Total Income	10,230.63	9,698.41	8,751.19	41,997.34	33,937.05	10,448.57	9,482.61	8,548.67	41,436.80	
2	Expenses										
	(a) Cost of materials consumed	4,732.68	3,158.82	2,746.63	14,524.66	11,483.19	5,505.13	3,929.71	2,719.63	17,184.34	
	(b) Purchases of stock-in-trade	1,701.91	1,089.44	1,567.42	8,726.70	6,252.34	314.06	(511.49)	(351.75)	916.26	
	(c) Changes in inventories	(1,469.89)	632.81	605.16	(445.52)	(436.73)	(1,860.10)	167.04	1,292.26	(434.17)	
	(d) Employee benefit expenses	741.34	709.69	528.46	2,759.82	2,511.91	1,202.18	1,191.36	915.76	4,606.23	
	(e) Finance costs	78.34	82.70	128.40	333.77	567.51	121.51	122.63	198.35	510.19	
	(f) Depreciation and amortisation expense	625.94	296.95	268.22	1,460.22	1,094.92	712.12	384.49	354.08	1,807.65	
	(g) Power and fuel	1,023.85	1,048.08	852.86	3,808.92	4,154.68	1,395.30	1,501.21	1,091.99	5,696.67	
	(h) Other expenses	2,166.54	1,932.48	1,688.44	8,214.84	7,018.72	2,347.78	1,895.34	1,870.60	8,107.49	
	Total Expenses	9,600.71	8,950.99	8,385.58	39,383.41	32,646.55	9,737.98	8,680.29	8,090.92	38,394.66	
3	Profit before exceptional items and tax (1 - 2)	629.92	747.42	365.61	2,613.93	1,290.50	710.59	802.32	457.75	3,042.14	
4	Exceptional items (Note 3)	-	169.28	-	169.28	-	-	213.74	-	213.74	
5	Profit before tax (3 - 4)	629.92	578.14	365.61	2,444.65	1,290.50	710.59	588.58	457.75	2,828.40	
6	Tax expenses										
	Current tax charge	282.87	216.41	102.00	853.08	408.52	282.87	216.41	102.00	853.08	
	Earlier years' tax	-	(11.35)	(0.34)	(11.35)	3.79	-	(11.35)	(0.34)	(11.35)	
	Deferred tax charge / (credit)	(170.51)	(55.08)	(21.63)	(265.30)	(83.30)	(138.34)	(57.09)	9.25	(199.18)	
	Total Tax Expenses	112.36	149.98	80.04	576.44	329.01	144.53	147.97	110.91	642.55	
7	Net Profit for the period (5- 6)	517.56	428.16	285.57	1,868.21	961.49	566.06	440.61	346.84	2,185.85	
8	Other Comprehensive Income (net of tax)										
	Items that will not be reclassified to profit or loss	40.41	(68.61)	55.35	(10.01)	36.38	57.08	(64.74)	57.47	11.12	
	Items that may be reclassified to profit and loss	-	-	-	-	-	6.61	1.44	0.54	10.86	
9	Total Comprehensive Income for the period (7 + 8)	557.97	359.55	340.92	1,858.20	997.87	629.75	377.31	404.85	2,207.83	
10	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	
11	Other equity				28,297.76	26,738.66				29,009.15	
	Earning Per Share (EPS) (of Re. 1/- each) (Rs.)										
	Basic EPS (Rs.)	0.43	0.36	0.24	1.56	0.80	0.47	0.37	0.29	1.83	
	Diluted EPS (Rs.)	0.43	0.36	0.24	1.56	0.80	0.47	0.37	0.29	1.83	

Notes:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of Orient Ceratech Limited ("the Company") at their respective meetings held on 27th May, 2026, in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The Statutory Auditor have issued an unmodified audit 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 Board of Directors granted in-principle approval for the sale of the thermal power station (part of power division) of the Company located at the Porbandar Plant. The Company has received the Valuation Report for the same. In accordance with Ind AS-105 Non-current Assets Held for Sale and Discontinued Operations, the Company has re-classified the Thermal Power Station's plant & machinery and building from Property, plant & Equipment (PPE) to Asset Held for sale under Current Assets with a written-down value (WDV) of ₹ 376.93 lacs.
- 4 Based on the technical evaluation, the Company has revised estimated useful life of Wind Turbines (under power segment) and accordingly, additional depreciation impact for the quarter and the year ended 31st March, 2026 of ₹338.21 lacs is charged to the profit and loss account.
- 5 Effective 21 November 2025, the Government of India has consolidated multiple existing labour legislation into a unified framework comprising four Labour Codes (collectively referred to as the 'New Labour Codes'). These legislative changes have revised the definition of wages for the purpose of computation of employee benefits and expanded the scope and eligibility of certain employees related social security benefits. Based on a detailed assessment carried out, the parent company and its subsidiaries incorporated in India have evaluated the incremental impact arising from the implementation of the New Labour Codes. Considering the materiality, regulatory-driven and non-recurring nature of this impact, an incremental impact of Rs. 169.28 lacs and of Rs. 213.74 lacs have been recognized as an exceptional item in standalone and consolidated financial results respectively.
- 6 The Board of Directors has recommended a dividend of Rs. 0.35 per equity share of Rs. 1 each (i.e 35%) for the year ended 31st March, 2026, subject to the approval of shareholders in ensuing Annual General Meeting.
- 7 The figures for the quarters ended 31st March are the balancing figures between the audited figures in respect of the full financial year ended 31st March and the published unaudited year to date figures upto 31st December.
- 8 The complaints from investors / shareholders for the quarter ended on March 31, 2026: Received - 1 ; Disposed - 1 ; Closing Balance - Nil.

For Orient Ceratech Ltd.

Manan Shah
Managing Director
(DIN 06378095)

ORIENT CERATECH LIMITED

Segment Wise Revenue, Results, Segment Assets and Liabilities are given below:

(₹ in Lacs)

PARTICULARS	STANDALONE					CONSOLIDATED				
	Quarter Ended		Year Ended			Quarter Ended		Year Ended		
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
1. Segment revenue										
A. Alumina Refractories & Monolithics products & bauxite ores	9,406.35	9,343.03	8,501.45	39,887.38	32,686.29	9,706.75	9,227.22	8,372.71	39,708.81	32,133.39
B. Power division	117.73	108.14	83.92	651.60	1,553.61	117.73	108.14	83.92	651.60	1,553.61
Total	9,524.08	9,451.17	8,585.37	40,538.98	34,239.90	9,824.48	9,335.37	8,456.64	40,360.41	33,687.00
Less: Inter segment revenue	-	-	-	-	976.79	-	-	-	-	976.79
Net Revenue from operations	9,524.08	9,451.17	8,585.37	40,538.98	33,263.11	9,824.48	9,335.37	8,456.64	40,360.41	32,710.21
2. Segment results										
A. Alumina Refractories & Monolithics products & bauxite ores	1,600.58	1,134.75	860.46	4,567.91	3,032.87	1,724.39	1,229.59	1,022.57	5,172.53	3,204.48
B. Power division	(516.38)	(32.51)	(70.08)	(432.76)	9.54	(516.38)	(32.51)	(70.08)	(432.76)	9.54
Total	1,084.20	1,102.24	790.38	4,135.15	3,042.41	1,208.01	1,197.07	952.49	4,739.77	3,214.03
Less : Interest	78.34	82.70	128.40	333.77	567.51	121.51	122.63	198.35	510.19	708.73
Less : Unallocable expenditure net off unallocable income	375.94	272.12	296.39	1,187.45	1,184.39	375.91	272.11	296.39	1,187.45	1,184.39
Profit before exceptional items and tax	629.92	747.42	365.61	2,613.93	1,290.50	710.59	802.32	457.75	3,042.14	1,320.91
Less: Exceptional items	-	169.28	-	169.28	-	-	213.74	-	213.74	-
Profit before tax	629.92	578.14	365.61	2,444.65	1,290.50	710.59	588.58	457.75	2,828.40	1,320.91
3. Segment Assets & Liabilities										
Segment Assets										
A. Alumina Refractories & Monolithics products & bauxite ores	29,249.81	27,492.41	28,040.43	29,249.81	28,040.43	32,722.27	30,426.37	32,173.10	32,722.27	32,173.10
B. Power division	2,698.62	3,521.45	3,797.69	2,698.62	3,797.69	2,698.62	3,521.45	3,797.69	2,698.62	3,797.69
C. Unallocated	6,143.50	6,065.05	5,812.24	6,143.50	5,812.24	6,143.50	6,065.05	5,812.24	6,143.50	5,812.24
Total	38,091.93	37,078.91	37,650.36	38,091.93	37,650.36	41,564.39	40,012.87	41,783.03	41,564.39	41,783.03
Segment Liabilities										
A. Alumina Refractories & Monolithics products & bauxite ores	4,650.39	3,304.08	3,194.97	4,650.39	3,194.97	7,411.46	5,598.41	6,965.86	7,411.46	6,965.86
B. Power division	418.09	451.44	440.50	418.09	440.50	418.09	451.44	440.50	418.09	440.50
C. Unallocated	3,529.17	4,387.09	6,079.71	3,529.17	6,079.71	3,529.17	4,387.09	6,079.71	3,529.17	6,079.71
Total	8,597.65	8,142.61	9,715.18	8,597.65	9,715.18	11,358.72	10,436.94	13,486.08	11,358.72	13,486.08

For Orient Ceratech Ltd.

Manan Shah
Managing Director
(DIN 06378095)

Place: Mumbai
Date: 27th May 2026

ORIENT CERATECH LIMITED
STATEMENT OF ASSETS & LIABILITIES

(₹ in Lacs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Audited	Audited	Audited	Audited
ASSETS				
I. Non-current assets				
(a) Property, plant and equipment	10,673.08	10,203.38	15,154.33	14,913.65
(b) Capital work-in-progress	62.71	2,483.20	861.90	2,587.74
(c) Right-of-use assets	66.55	69.70	66.55	69.70
(d) Intangible assets	8.86	8.86	8.86	8.86
(e) Financial assets				
(i) Investments	509.03	509.03	-	-
(ii) Loans	4,000.44	4,050.95	0.62	5.19
(iii) Other financial assets	437.46	397.04	584.61	526.92
(f) Other non-current assets	36.31	28.49	174.05	29.55
Total non-current assets	15,794.44	17,750.65	16,850.92	18,141.61
II. Current assets				
(a) Inventories	10,104.08	9,237.68	12,528.58	11,611.93
(b) Financial assets				
(i) Trade receivables	7,620.21	7,706.24	7,683.02	7,706.24
(ii) Cash and cash equivalents	557.22	368.97	793.19	524.22
(iii) Other bank balances	134.19	95.55	134.19	95.55
(iv) Loans	7.83	8.60	11.87	14.64
(v) Others financial assets	53.44	73.59	67.23	290.16
(c) Current tax assets (net)	493.35	465.64	536.51	494.36
(d) Other current assets	2,950.24	1,943.44	2,581.95	2,904.32
(d) Assets held for sale	376.93	376.93	376.93	376.93
Total current assets	22,297.49	19,899.71	24,713.47	23,641.42
Total Assets	38,091.93	37,650.36	41,564.39	41,783.03
EQUITY AND LIABILITIES				
Equity				
Equity share capital	1,196.52	1,196.52	1,196.52	1,196.52
Other equity	28,297.76	26,738.66	29,009.15	27,100.43
Total equity	29,494.28	27,935.18	30,205.67	28,296.95
LIABILITIES				
I. Non-current liabilities				
(a) Financial liabilities				
(i) Borrowings	630.76	1,073.16	2,180.76	3,673.16
(ii) Other financial liabilities	75.00	-	75.00	-
(b) Provisions	209.86	126.57	261.40	167.91
(c) Deferred tax liabilities (net)	765.03	1,033.70	916.43	1,111.86
Total non-current liabilities	1,680.65	2,233.43	3,433.59	4,952.93
II. Current liabilities				
(a) Financial liabilities				
(i) Borrowings	1,780.12	3,478.42	1,780.12	3,478.42
(ii) Trade payables				
- Total outstanding dues of micro and small enterprises	6.40	190.17	144.80	202.43
- Total outstanding dues of creditors other than micro and small enterprises	4,100.94	3,019.78	4,811.55	3,969.33
(iii) Other financial liabilities	48.16	150.39	92.81	150.39
(b) Provisions	135.79	25.70	186.33	58.26
(c) Other current liabilities	585.02	542.76	648.95	599.79
(d) Current tax liabilities (net)	260.57	74.53	260.57	74.53
Total current liabilities	6,917.00	7,481.75	7,925.13	8,533.15
Total equity and liabilities	38,091.93	37,650.36	41,564.39	41,783.03

For Orient Ceratech Ltd.

Manan Shah
Managing Director
(DIN 06378095)

Place: Mumbai
Date: 27th May 2026

ORIENT CERATECH LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ in Lacs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	Year Ended March 31, 2026	Year Ended March 31, 2025	Year Ended March 31, 2026	Year Ended March 31, 2025
A Cash Flow from Operating Activities:				
Net profit for the year	1,868.20	961.49	2,185.85	992.59
Adjustments for:				
Depreciation and amortisation	1,460.22	1,094.92	1,807.65	1,438.79
Income tax expenses	576.44	329.01	642.55	328.32
Loss/(gain) on disposal / Impairment of property, plant & equipment	87.31	(4.70)	87.31	(4.70)
Provision for doubtful debts/(sundry balances written back)	142.10	(29.62)	144.17	(29.62)
Exchange rate adjustments on foreign currency translation (net)	-	-	10.86	0.55
Interest income	(433.97)	(351.48)	(45.05)	(48.62)
Finance Cost	333.77	567.51	510.20	708.73
Operating Profit before Working Capital Changes	4,034.07	2,567.13	5,343.53	3,386.05
Working Capital Changes:				
Decrease / (Increase) in trade and other receivables	115.59	33.96	255.57	(172.93)
Decrease / (Increase) in other assets	(1,014.64)	4,593.31	177.87	1,206.85
Decrease / (Increase) in inventories	(866.40)	(1,448.23)	(916.66)	(1,100.77)
Decrease / (Increase) in provisions	180.02	(8.48)	236.43	6.40
Decrease / (Increase) in trade and other payables	782.88	(1,153.35)	719.55	(687.55)
Cash generated from Operations	3,231.52	4,584.35	5,816.29	2,638.05
Direct taxes paid (net)	(683.41)	(556.60)	(697.85)	(549.50)
Net Cash generated from Operating Activities	2548.11	4,027.74	5,118.44	2,088.55
B Cash Flow from Investing Activities				
Payments for property, plant and equipment and CWIP	(315.76)	(2,399.51)	(1,128.80)	(2,515.09)
Purchase of investments	-	-	-	-
Proceeds from disposal of property, plant and equipment and CWIP	345.26	9.22	345.26	9.22
Interest received	433.97	351.48	45.05	48.62
Proceed/ (Deposit) from Term deposits and margin money with bank	(88.47)	123.10	(105.74)	123.11
Loans Received back/ (given)	51.28	(0.51)	7.34	(4.37)
Net cash flow (used in) Investing Activities	426.28	(1,916.22)	(836.89)	(2,338.51)
C Cash Flow from Financing Activities				
Proceeds from borrowings	-	42.19	-	2,642.17
Repayments of borrowings	(447.68)	(414.12)	(1,497.69)	(414.12)
Changes in working capital loans (net)	(1,693.02)	(838.74)	(1,693.02)	(838.74)
Dividend paid	(308.50)	(307.82)	(308.50)	(307.82)
Interest paid	(336.94)	(563.74)	(513.36)	(704.99)
Net Cash flow (used in) / from Financing Activities	(2,786.14)	(2,082.24)	(4,012.57)	376.50
Net Increase / (decrease) in cash & cash equivalents	188.25	29.28	268.98	126.55
Cash & Cash equivalent at the beginning of the period	368.97	339.69	524.22	397.67
Cash & Cash equivalent at the end of the period	557.22	368.97	793.19	524.22
Component of Cash and Cash Equivalents				
Particulars	-	-	-	-
Cash and cash equivalents comprise of:				
Balances with Banks	382.05	288.68	616.64	441.92
Cash on Hand	7.32	4.24	8.70	6.25
Other term deposits	167.85	76.05	167.85	76.05
Cash and cash equivalents at the end of the year	557.22	368.97	793.19	524.22

For Orient Ceratech Limited

Place: Mumbai
Date: 27th May 2026

Manan Shah
Managing Director
(DIN 06378095)

Independent Auditor's Report on the quarterly and year to date audited standalone financial results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
OREINT CERATECH LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Orient Ceratech Limited** ("the Company") for the quarter and the year ended March 31, 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, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income/loss and other financial information of the Company for the quarter and the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income/loss of the Company and other financial information in accordance with the applicable 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. 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 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 the Statement.

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 Statement, 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 on whether the company has adequate internal financial controls with reference to 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.
- ✚ 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 financial results 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.

Other Matters

The Statement includes the results for the quarter ended March 31, being the balancing figure between the audited figures in respect of the full financial year ended March 31, and the published unaudited year-to-date figures up to the third quarter of the financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Mumbai
May 27, 2026

For SANGHAVI & COMPANY
Chartered Accountants
FRN: 109099W

Ganatra Manoj
Chimanbhai
MANOJ GANATRA
Partner
Membership No. 043485
UDIN: 26043485GSUGMJ6916

Digitally signed by Ganatra Manoj Chimanbhai
DN: cn=Sanghavi & Company, postalCode=400002, st=Maharashtra,
ou=Chartered Accountants, email=manoj@sga.com, c=IN
C=India, postalCode=400002, st=Maharashtra, ou=Chartered
Accountants, email=manoj@sga.com, c=IN
o=Sanghavi & Company, postalCode=400002, st=Maharashtra,
ou=Chartered Accountants, email=manoj@sga.com, c=IN
Date: 2026.05.27 16:56:00 +05'30'



Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
OREINT CERATECH LIMITED

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of **Orient Ceratech Limited** ("the Parent Company") and its subsidiaries (Parent Company and its subsidiaries together referred to as "the Group") for the quarter and the year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. includes the financial results of the following entities:

Parent Company:

✚ Orient Ceratech Limited

Subsidiary Companies:

✚ Orient Advanced Materials Private Limited; and
✚ Orient Advanced Materials FZE - UAE

- ii. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income/loss and other financial information of the Group for the quarter and the year ended March 31, 2026.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial statements 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Board of Directors of the Parent Company is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income/loss of the Group and other financial information in accordance with the applicable 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the respective Board of Directors is responsible for assessing each 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 respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors is also responsible for overseeing each Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 the Statement.

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 Statement, 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 on whether the company has adequate internal financial controls with reference to 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.
- ✚ 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 financial results 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 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 represents the underlying transactions and events in a manner that achieves fair presentation.
- ✚ Obtain sufficient appropriate evidence regarding the financial results/financial information of the entities or business activities within the Group to express an opinion on the consolidated financial results. 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 consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in the section "Other Matters" in this audit report.

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.



