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New Delhi : 08.11.2022

BSE Limited
Corporate Relation Department
1st Floor, New Trading Ring
Rotunga Building Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001

Stock Code - 530365

National Stock Exchange of India Ltd.
Exchange Plaza,
Plot No. C/1, G Block,
Bandra-Kurla Complex,
Bandra (E)
Mumbai-400 051

Stock Code: ORIENTBELL

Sub: Submission of Un-audited (Standalone & Consolidated) Financial Results of the Company for the quarter and half year ended September 30th, 2022.

Dear Sir/ Madam,

This is with reference to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this regard, we wish to inform you that the Board of Directors in its meeting held today i.e. on Tuesday, 08th November, 2022 has considered and approved the Un-audited (Standalone and Consolidated) Financial Results of the Company for the quarter and half year ended September 30, 2022 together with Limited Review Reports of the Statutory Auditors. The copies of the same are enclosed herewith.

In compliance with the provisions of the Regulation 33(3)(d) of the Listing Regulations read with Clause 4.1 the SEBI 's Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors -M/s. S.R. Dinodia & Co. LLP, Chartered Accountants, have issued the Limited Review Reports with unmodified opinion on the Un-audited (Standalone and Consolidated) Financial Results of the Company for the quarter and half year ended September 30, 2022.

Further the above said Board Meeting commenced at 11:30 A.M. and concluded at 03:30 P.M.

This is for your kind information. Please acknowledge the receipt of this letter.

We hope you will find the same in order.

Yours faithfully,
for Orient Bell Limited

Yogesh Mendiratta
Company Secretary & Head - Legal

Encl: as above

Orient Bell Limited

Independent Auditor's Review Report on Unaudited Quarterly and Year To Date Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of Orient Bell Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of Orient Bell Limited ("the Company") for the quarter ended September 30, 2022 and year to date results for the period from April 01, 2022 to September 30, 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation"), including relevant circulars issued by SEBI from time to time ("the Circulars").
2. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 ("the Act"), as amended read with relevant rules issued thereunder, the Circulars and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Statement includes comparative financial figures of the Company for the quarter ended June 30, 2022, quarter ended September 30, 2021 and year to date results for the period from April 01, 2021 to September 30, 2021 which have been reviewed by the predecessor auditor vide its reports dated July 21, 2022 and October 27, 2021, respectively, in which the predecessor auditor has expressed unmodified conclusions. The Statement also includes figures of the Company for the year ended March 31, 2022, audited by the predecessor auditor vide its report dated May 17, 2022, in which the predecessor auditor has expressed an unmodified opinion.

Our conclusion on the Statements is not modified in respect of this matter.

For S.R. Dinodia & Co. LLP.

Chartered Accountants,

Firm's Registration Number 001478N/N500005


(Sandeep Dinodia)

Partner

Membership Number: 083689

UDIN: 22083689BCMIHQ2635

Place of Signature: New Delhi

Date: 8th November, 2022



Independent Auditor's Review Report on Unaudited Quarterly And Year To Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of Orient Bell Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of **Orient Bell Limited** ("the Company") and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended September 30, 2022 and year to date results for the period from April 01, 2022 to September 30, 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), including relevant circulars issued by SEBI from time to time ("the Circulars").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder, the Circulars 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 of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 Regulation, as amended, to the extent applicable.

4. The Statement includes the results of the following two associates:
 - i. Corial Ceramic Private Limited.
 - ii. Proton Granito Private Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying statement of the Company include the Company's share of net profit after tax of ₹18 Lakh and ₹ 42 Lakh and total comprehensive income of ₹ 18 Lakh and ₹ 42 Lakh for the quarter ended September 30, 2022 and year to date results for the period from April 01, 2022 to September 30, 2022, respectively, as considered in the accompanying statement, in respect of two associates, whose interim financial information have not been reviewed by us. These interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these associates, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statements is not modified in respect of this matter.



7. The Statement includes comparative financial figures of the Company for the quarter ended June 30, 2022, quarter ended September 30, 2021 and year to date results for the period from April 01, 2021 to September 30, 2021 which have been reviewed by the predecessor auditor vide its reports dated July 21, 2022 and October 27, 2021, respectively, in which the predecessor auditor has expressed unmodified conclusions. The Statement also includes figures of the Company for the year ended March 31, 2022, audited by the predecessor auditor vide its report dated May 17, 2022, in which the predecessor auditor has expressed an unmodified opinion. Our conclusion on the Statements is not modified in respect of this matter.

For S.R. Dinodia & Co. LLP.

Chartered Accountants,

Firm's Registration Number 001478N/N500005



(Sandeep Dinodia)

Partner

Membership Number: 083689

UDIN: 22083689BCMTCX 8804



Place of Signature: New Delhi

Date: 8th November, 2022

Statement of Unaudited Standalone Financial Results For The Quarter and Half Year Ended September 30, 2022

(₹ in lakh)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I)	Revenue from Operations						
	a. Income from Operation	17,141	15,319	16,746	32,460	25,400	65,071
	b. Other Operating Revenue	159	131	23	290	40	360
	Revenue from Operations (a+b)	17,300	15,450	16,769	32,750	25,440	65,431
(II)	Other Income	165	213	64	378	132	303
(III)	Total Income (I+II)	17,465	15,663	16,833	33,128	25,572	65,734
(IV)	Expenses						
	a. Cost of Materials Consumed	2,660	2,754	2,553	5,414	3,958	9,570
	b. Purchases of Stock In Trade	4,053	3,150	4,583	7,203	6,919	17,941
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(266)	(1,314)	(114)	(1,581)	(116)	(545)
	d. Employees Benefits Expense	2,622	2,477	2,342	5,099	4,344	9,246
	e. Depreciation and Amortisation Expense	526	486	470	1,012	934	2,062
	f. Finance Cost	53	65	109	118	225	411
	g. Other Expenses						
	Power & Fuel Charges	4,437	4,574	3,477	9,011	5,201	13,586
	Other Expenses	2,606	2,563	2,407	5,170	4,052	10,064
	Total Expenses (IV)	16,691	14,755	15,827	31,446	25,517	62,335
(V)	Profit / (Loss) before exceptional Items and Tax (III-IV)	774	908	1,006	1,682	55	3,399
	Exceptional Items	-	-	-	-	-	-
(VI)	Profit/ (Loss) before Tax (V + VI)	774	908	1,006	1,682	55	3,399
(VII)	Tax Expense						
	a. Current Tax	146	215	125	361	125	1,032
	b. Deferred Tax	46	16	58	63	(391)	(737)
	Total Tax Expenses	192	231	183	424	(266)	295
(VIII)	Profit/(Loss) for the period (VI-VII)	582	677	823	1,258	321	3,104
(IX)	Other Comprehensive Income (OCI)						
	A. (i) Items that will not be reclassified to Profit or Loss	16	16	36	32	72	64
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(4)	(4)	(9)	(8)	(18)	(16)
	B. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income, net of tax	12	12	27	24	54	48
(X)	Total Comprehensive Income for the period (VIII+IX) (Comprising profit/(loss) and other comprehensive income for the period)	594	689	850	1,282	375	3,152
(XI)	Paid-up equity share capital (face value of ₹ 10/- each)	1,446	1,444	1,441	1,446	1,441	1,443
(XII)	Other Equity (Excluding Revaluation Reserve)						26,732
(XIII)	Earnings per equity Share (for continuing operation) (Not annualised)						
	a) Basic (amount in ₹)	4.15	4.69	5.73	8.72	2.23	21.57
	b) Diluted (amount in ₹)	4.07	4.59	5.67	8.55	2.21	21.26



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Orient Bell Limited

CORPORATE OFFICE: Iris House, 16 Business Centre, Nangal Raya, New Delhi - 110 046, India. Tel.: +91 11 4711 9100

REGD. OFFICE : 8 Industrial Area, Sikandrabad - 203 205 (U.P.) India. Tel.: +91 5735 222 203 / 222 / 424, +91 81910 04575 / 76. Fax: +91 5735 222 642

E-mail: customercare@orientbell.com, Website: www.orientbell.com

CIN: L14101UP1977PLC021546

Statement of Unaudited Consolidated Financial Results For The Quarter and Half Year Ended September 30, 2022

(₹ in lakh)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I)	Revenue from Operations						
	a. Income from Operation	17,141	15,319	16,746	32,460	25,400	65,071
	b. Other Operating Revenue	159	131	23	290	40	360
	Revenue from Operations (a+b)	17,300	15,450	16,769	32,750	25,440	65,431
(II)	Other Income	165	213	64	378	132	303
(III)	Total Income (I+II)	17,465	15,663	16,833	33,128	25,572	65,734
(IV)	Expenses						
	a. Cost of Materials Consumed	2,660	2,754	2,553	5,414	3,958	9,570
	b. Purchases of Stock In Trade	4,053	3,150	4,583	7,203	6,919	17,941
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(266)	(1,314)	(114)	(1,581)	(116)	(545)
	d. Employees Benefits Expense	2,622	2,477	2,342	5,099	4,344	9,246
	e. Depreciation and Amortisation Expense	526	486	470	1,012	934	2,062
	f. Finance Cost	53	65	109	118	225	411
	g. Other Expenses						
	Power & Fuel Charges	4,437	4,574	3,477	9,011	5,201	13,586
	Other Expenses	2,606	2,563	2,407	5,170	4,052	10,064
	Total Expenses (IV)	16,691	14,755	15,827	31,446	25,517	62,335
(V)	Profit / (Loss) from before exceptional Items and Tax (III-IV)	774	908	1,006	1,682	55	3,398
	Share of profit/(loss) of Associates	18	23	44	42	35	116
	Profit / (Loss) before Tax	792	931	1,050	1,724	90	3,514
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/ (Loss) before Tax (V + VI)	792	931	1,050	1,724	90	3,514
(VIII)	Tax Expense						
	a. Current Tax	146	215	125	361	125	1,032
	b. Deferred Tax	47	16	58	63	(391)	(737)
	Total Tax Expenses	193	231	183	424	(266)	295
(IX)	Profit/(Loss) for the period (VII-VIII)	599	700	868	1,300	355	3,219
(X)	Other Comprehensive Income (OCI)						
	A. (i) Items that will not be reclassified to Profit or Loss	16	16	36	32	72	64
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(4)	(4)	(9)	(8)	(18)	(16)
	B. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income, net of tax	12	12	27	24	54	48
(XI)	Total Comprehensive Income for the period (IX+X) (Comprising profit/(loss) and other comprehensive income for the period)	611	712	895	1,324	409	3,267
(XII)	Paid-up equity share capital (face value of ₹ 10/- each)	1,446	1,444	1,441	1,446	1,441	1,443
(XIII)	Other Equity (Excluding Revaluation Reserve)						27,035
(XIV)	Earnings per equity Share (for continuing operation) (Not annualised)						
	a) Basic (amount in ₹)	4.15	4.85	6.04	9.00	2.47	22.36
	b) Diluted (amount in ₹)	4.07	4.75	5.67	8.55	2.21	22.04


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Orient Bell Limited

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 REGD. OFFICE : 8 Industrial Area, Sikandrabad – 203 205 (U.P.) India. Tel.: +91 5735 222 203 / 222 / 424, +91 81910 04575 / 76, Fax: +91 5735 222 642

E-mail: customercare@orientbell.com, Website: www.orientbell.com

CIN: L14101UP1977PLC021546

STATEMENT OF ASSETS AND LIABILITIES

(₹ in lakh)

PARTICULARS	Standalone As At			Consolidated As At		
	30-09-2022	30-09-2021	31-03-2022	30-09-2022	30-09-2021	31-03-2022
	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
ASSETS						
(1) Non Current Assets						
(a) Property, Plant and Equipment	24,265	19,658	20,284	24,265	19,658	20,284
(b) Capital work-in-progress	338	607	62	338	607	62
(c) Right to use Assets	506	513	435	506	513	435
(d) Other Intangible Assets	8	33	16	8	33	16
(e) Financial Assets						
(i) Investments	572	572	572	917	799	875
(ii) Others	346	337	337	346	337	337
(f) Other non-current assets	176	222	590	176	222	590
(g) Non-Current tax assets	56	-	56	56	-	56
Sub-total Non-Current Assets	26,267	21,942	22,352	26,612	22,169	22,655
(2) Current Assets						
(a) Inventories	9,086	6,501	6,879	9,086	6,500	6,879
(b) Financial Assets						
(i) Trade receivables	7,957	8,086	10,326	7,957	8,086	10,326
(ii) Cash and cash equivalents	893	62	323	893	62	323
(iii) Other Bank balances	260	2,827	3,783	260	2,827	3,783
(iv) Others	6	22	18	6	22	18
(c) Other Current Assets	1,267	988	1,235	1,267	988	1,235
Sub-total Current Assets	19,469	18,486	22,564	19,469	18,485	22,564
Total Assets	45,736	40,428	44,916	46,081	40,654	45,219
EQUITY AND LIABILITIES						
Equity						
(a) Equity share capital	1,446	1,441	1,443	1,446	1,441	1,443
(b) Other Equity	28,119	23,705	26,732	28,464	23,931	27,035
Sub-total Equity	29,565	25,146	28,175	29,910	25,372	28,478
Liabilities						
(1) Non-current liabilities						
(a) Financial Liabilities						
(i) Borrowings	-	562	187	-	562	187
(i)a) Lease Liabilities	489	545	466	489	545	466
(ii) Other Financial Liabilities	1,263	1,150	1,258	1,263	1,150	1,258
(b) Provisions	190	194	189	190	194	189
(c) Deferred tax liabilities (Net)	1,485	1,763	1,414	1,485	1,763	1,414
Sub-total Non-Current Liabilities	3,427	4,214	3,514	3,427	4,214	3,514
(2) Current Liabilities						
(a) Financial Liabilities						
(i) Borrowings	562	784	748	562	784	748
(i)a) Lease Liabilities	198	166	159	198	166	159
(ii) Trade Payables						
(A) total outstanding dues of micro and small enterprises; and	1,042	630	1,076	1,042	630	1,076
(B) total outstanding dues of creditors other than micro and small enterprises	9,152	8,178	8,891	9,152	8,178	8,891
(iii) Other financial liabilities	77	54	9	77	54	9
(b) Other current liabilities	1,458	1,113	1,806	1,458	1,113	1,806
(c) Provisions	128	123	246	128	123	246
(d) Current tax liabilities	126	19	292	126	19	292
Sub-total Current Liabilities	12,744	11,068	13,227	12,744	11,068	13,227
Total Equity and Liabilities	45,736	40,428	44,916	46,081	40,654	45,219

See accompany notes to the financial results


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E-mail: customercare@orientbell.com. Website: www.orientbell.com

CIN: L14101UP1977PLC021546

Cash Flow Statement for the period ended September 30, 2022						(₹ in Lakh)
Particulars	Standalone			Consolidated		
	Half Year Ended on		Year Ended on	Half Year Ended on		Year Ended on
	30-09-2022	30-09-2021	31-03-2022	30-09-2022	30-09-2021	31-03-2022
Cash Flows From Operating Activities						
Profit Before Tax	1,682	55	3,399	1,724	90	3,514
Adjustments for:						
Share of (Profit) / Loss of Associates	-	-	-	(42)	(35)	(116)
Depreciation and amortization	1,012	934	2,062	1,012	934	2,062
Interest Paid	117	190	407	117	190	407
Impact of effective interest rate adjustment on borrowings	1	35	4	1	35	4
Provision for employee benefit	249	102	349	249	102	349
Loss/(Gain) on sale of fixed assets	(10)	30	83	(10)	30	83
Government Grant Income Interest/GST Incentive	-	(25)	-	-	(25)	-
Unwinding of discount on deposits	(1)	(1)	(3)	(1)	(1)	(3)
Interest Income	(42)	(103)	(174)	(42)	(103)	(174)
Excess liability written back	(305)	(1)	-	(305)	(1)	-
Provision for Slow Moving of Inventories- Finished Goods	-	98	93	-	98	93
Allowances for Trade Debts and Advances	2	(0)	(2)	2	(0)	(2)
Provision for litigation	-	75	125	-	75	125
Bad Debts Written Off	-	-	242	-	-	242
Operating Profit Before Working Capital Changes	2,705	1,389	6,585	2,705	1,389	6,585
Movement In Working Capital:						
Increase/(Decrease) in Trade Payables & Other Current Liabilities	(99)	(1,718)	789	(99)	(1,718)	789
Increase/(Decrease) in Other Long Term Liabilities	5	30	137	5	30	137
Increase/(Decrease) in Provisions	(93)	(96)	72	(93)	(96)	72
(Increase)/Decrease in Trade Receivables	2,672	1,172	(1,092)	2,672	1,172	(1,092)
(Increase)/Decrease in Inventories	(2,207)	(579)	(952)	(2,207)	(579)	(952)
(Increase)/Decrease in Other Current Assets and other bank balances	3,366	2,071	766	3,366	2,071	766
(Increase)/Decrease in Other Non-Current Assets	406	19	22	406	19	22
Cash Generated From Operations	6,755	2,288	6,327	6,755	2,288	6,327
Direct Tax paid (Net of Refunds)	(374)	(16)	(708)	(374)	(16)	(708)
Net Cash Inflow From/(Used In) Operating Activities	6,381	2,272	5,619	6,381	2,272	5,619
Cash Flows From Investing Activities						
Purchase of Property, Plant and Equipment (Net)	(5,308)	(1,119)	(2,800)	(5,308)	(1,119)	(2,800)
Sale Proceeds of Property, Plant and Equipment	57	65	147	57	65	147
Interest Income	36	100	177	36	100	177
Net Cash From/(Used In) Investing Activities	(5,215)	(954)	(2,476)	(5,215)	(954)	(2,476)
Cash Flows From Financing Activities						
Proceeds from issue of share capital & Premium	3	5	8	3	5	8
Increase/(Decrease) in Long Term & Short Term Borrowings	(375)	(1,090)	(2,251)	(375)	(1,090)	(2,251)
Repayment of lease liabilities	(40)	(4)	(174)	(40)	(4)	(174)
Dividend Paid	(144)	(78)	(72)	(144)	(78)	(72)
Interest paid (net)	(40)	(163)	(407)	(40)	(163)	(407)
Net cash inflow from/(used in) Financing Activities	(596)	(1,330)	(2,896)	(597)	(1,330)	(2,896)
Net Increase (Decrease) In Cash And Cash Equivalents	570	(13)	247	569	(13)	247
Cash and Cash Equivalents at the beginning of the period	323	76	76	323	76	76
Total Cash And Cash Equivalent	893	63	323	893	63	323
Components Of Cash And Cash Equivalents						
Cash on hand	5	8	3	5	8	3
With banks - on current account and deposits with banks	888	55	320	888	55	320
Total Cash and Cash Equivalent	893	63	323	893	63	323



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Orient Bell Limited

CORPORATE OFFICE: Iris House, 16 Business Centre, Nangal Raya, New Delhi - 110 046, India. Tel.: +91 11 4711 9100
REGD. OFFICE : 8 Industrial Area, Sikandrabad - 203 205 (U.P.) India. Tel.: +91 5735 222 203 / 222 / 424, +91 81910 04575 / 76. Fax: +91 5735 222 642

E-mail: customercare@orientbell.com, Website: www.orientbell.com

CIN: L14101UP1977PLC021546

Notes:

1. The above financial results have been prepared in accordance with the recognition and measurement principles of accounting standards generally accepted in India, including the Indian Accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 .
2. The above financial results have been reviewed by Audit Committee and thereafter approved and taken on record by the Board of Directors at their respective meetings held on November 08, 2022. These financial results have been limited reviewed by the Statutory Auditors of the Company.
3. The business activity of the Company falls within a single primary business segment viz. 'Ceramic Tiles and Allied Products' and hence there is no other reportable segment as per Ind AS 108 "Operating Segments".
4. The figures for corresponding previous period have been re-grouped/re-classified wherever necessary to make them comparable with the current year figures.

The results for quarter & period ended September 30, 2022, are available on the BSE Limited website (www.bseindia.com), the National Stock Exchange of India Limited website (www.nseindia.com) and on the Company's website ([www.orientbell.com/investor relation](http://www.orientbell.com/investor%20relation)).

**For and on behalf of the Board of Directors of
Orient Bell Limited**

MADHU Digitally signed by
R DAGA MADHUR DAGA
Date: 2022.11.08
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Madhur Daga

Managing Director

Place: New Delhi

Date:- November 08, 2022



Orient Bell Limited