



OBL:HO:SEC:00:

New Delhi : 02.11.2023

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 Financial Results (Standalone & Consolidated) of the Company for the quarter and half year ended September 30, 2023.

Dear Sir/ Madam,

With reference to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III of the said Regulations, we wish to inform you that the Board of Directors has in its meeting held today i.e. on Thursday, 02nd November, 2023 considered and approved the Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2023 together with Limited Review Reports of the Statutory Auditors. The copies of the same are enclosed herewith.

Further the above said Board Meeting commenced at 11:20 A.M. and concluded at 02:23 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

S.R. DINODIA & Co. LLP

CHARTERED ACCOUNTANTS

K-39 Connaught Place, New Delhi-110001 INDIA
Ph. : +91-(0)11-4370 3300 Fax : +91-(0)11-4151 3666

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, 2023 and year to date results for the period from April 01, 2023 to September 30, 2023, 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.

For S.R. Dinodia & Co. LLP.

Chartered Accountants,

Firm's Registration Number 001478N/N500005


(Sandeep Dinodia)
Partner
Membership Number: 083689
UDIN: 23083689BQWOLF6631



Place of Signature: New Delhi

Date: 2nd November, 2023

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, 2023 and year to date results for the period from April 01, 2023 to September 30, 2023, 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 ₹36 Lakh and ₹ 43 Lakh and total comprehensive income of ₹ 36 Lakh and ₹ 43 Lakh for the quarter ended September 30, 2023 and year to date results for the period from April 01, 2023 to September 30, 2023, 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.

For S.R. Dinodia & Co. LLP.

Chartered Accountants,

Firm's Registration Number 001478N/N500005

(Sandeep Dinodia)

Partner

Membership Number: 083689

UDIN: 23083689BQW0LG5536



Place of Signature: New Delhi

Date: 2nd November, 2023



Statement of Unaudited Standalone Financial Results For The Quarter and Half Year Ended September 30, 2023

(₹ in lakh)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I)	Revenue from Operations						
	a. Income from Operation	15,867	14,318	17,141	30,185	32,460	69,966
	b. Other Operating Revenue	106	94	159	200	290	541
	Revenue from Operations (a+b)	15,973	14,412	17,300	30,385	32,750	70,507
(II)	Other Income	75	113	165	188	378	538
(III)	Total Income (I+II)	16,048	14,525	17,465	30,573	33,128	71,045
(IV)	Expenses						
	a. Cost of Materials Consumed	2,630	2,369	2,660	5,000	5,414	11,175
	b. Purchases of Stock In Trade	4,395	3,596	4,053	7,991	7,203	17,961
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	106	92	(266)	197	(1,581)	(1,645)
	d. Employees Benefits Expense	2,399	2,444	2,622	4,843	5,099	10,085
	e. Depreciation and Amortisation Expense	504	538	526	1,042	1,012	2,110
	f. Finance Cost	44	48	53	92	118	240
	g. Other Expenses	-	-	-	-	-	-
	Power & Fuel Charges	3,495	3,363	4,437	6,858	9,011	17,839
	Other Expenses	2,419	2,255	2,606	4,675	5,170	10,368
	Total Expenses (IV)	15,992	14,705	16,691	30,698	31,446	68,133
(V)	Profit / (Loss) before exceptional Items and Tax (III-IV)	56	(180)	774	(125)	1,682	2,912
	Exceptional Items	-	-	-	-	-	-
(VI)	Profit/ (Loss) before Tax	56	(180)	774	(125)	1,682	2,912
(VII)	Tax Expense						
	a. Current Tax	-	-	146	-	361	633
	b. Deferred Tax	23	(42)	46	(19)	63	106
	Total Tax Expenses	23	(42)	192	(19)	424	739
(VIII)	Profit/(Loss) for the period (VI-VII)	33	(138)	582	(106)	1,258	2,173
(IX)	Other Comprehensive Income (OCI)						
	A. (i) Items that will not be reclassified to Profit or Loss	6	6	16	11	32	22
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(1)	(1)	(4)	(3)	(8)	(6)
	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	5	5	12	8	24	16
(X)	Total Comprehensive Income for the period (VIII+IX) (Comprising profit/(loss) and other comprehensive income for the period)	38	(133)	594	(98)	1,282	2,189
(XI)	Paid-up equity share capital (face value of ₹ 10/- each)	1,455	1,449	1,446	1,455	1,446	1,449
(XII)	Other Equity (Excluding Revaluation Reserve)						29,198
(XIII)	Earnings per equity Share (for continuing operation) (Not annualised)						
	a) Basic (amount in ₹)	0.23	(0.95)	4.15	(0.73)	8.72	15.04
	b) Diluted (amount in ₹)	0.23	(0.95)	4.07	(0.73)	8.55	14.78



Orient Bell Limited

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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, 2023

(₹ in lakh)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I)	Revenue from Operations						
	a. Income from Operation	15,867	14,318	17,141	30,185	32,460	69,966
	b. Other Operating Revenue	106	94	159	200	290	541
	Revenue from Operations (a+b)	15,973	14,412	17,300	30,385	32,750	70,507
(II)	Other Income	75	113	165	188	378	538
(III)	Total Income (I+II)	16,048	14,525	17,465	30,573	33,128	71,045
(IV)	Expenses						
	a. Cost of Materials Consumed	2,630	2,369	2,660	5,000	5,414	11,175
	b. Purchases of Stock In Trade	4,395	3,596	4,053	7,991	7,203	17,961
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	106	92	(266)	197	(1,581)	(1,645)
	d. Employees Benefits Expense	2,399	2,444	2,622	4,843	5,099	10,085
	e. Depreciation and Amortisation Expense	504	538	526	1,042	1,012	2,110
	f. Finance Cost	44	48	53	92	118	240
	g. Other Expenses						
	Power & Fuel Charges	3,495	3,363	4,437	6,858	9,011	17,839
	Other Expenses	2,419	2,255	2,606	4,675	5,170	10,368
	Total Expenses (IV)	15,992	14,705	16,691	30,698	31,446	68,133
(V)	Profit / (Loss) from before exceptional items and Tax (III-IV)	56	(180)	774	(125)	1,682	2,912
	Share of profit/(loss) of Associates	36	7	18	43	42	75
	Profit / (Loss) before Tax	92	(173)	792	(82)	1,724	2,987
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/ (Loss) before Tax (V + VI)	92	(173)	792	(82)	1,724	2,987
(VIII)	Tax Expense						
	a. Current Tax	-	-	146	-	361	633
	b. Deferred Tax	23	(42)	47	(19)	63	106
	Total Tax Expenses	23	(42)	193	(19)	424	739
(IX)	Profit/(Loss) for the period (VII-VIII)	69	(131)	599	(63)	1,300	2,248
(X)	Other Comprehensive Income (OCI)						
	A. (i) Items that will not be reclassified to Profit or Loss	6	6	16	11	32	22
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(1)	(1)	(4)	(3)	(8)	(6)
	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	5	5	12	8	24	16
(XI)	Total Comprehensive Income for the period (IX+X) (Comprising profit/(loss) and other comprehensive income for the period)	74	(126)	611	(55)	1,324	2,264
(XII)	Paid-up equity share capital (face value of ₹ 10/- each)	1,455	1,449	1,446	1,455	1,446	1,449
(XIII)	Other Equity (Excluding Revaluation Reserve)						29,576
(XIV)	Earnings per equity Share (for continuing operation) (Not annualised)						
	a) Basic (amount in ₹)	0.48	(0.90)	4.15	(0.43)	9.00	15.56
	b) Diluted (amount in ₹)	0.47	(0.90)	4.07	(0.43)	8.55	15.29



Orient Bell Limited

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CIN: L14101UP1977PLC021546

Cash Flow Statement for the Half Year ended September 30, 2023 (₹ In Lakh)

Particulars	Standalone			Consolidated		
	Half Year Ended on		Year Ended on	Half Year Ended on		Year Ended on
	30-09-2023	30-09-2022	31-03-2023	30-09-2023	30-09-2022	31-03-2023
Cash Flows From Operating Activities						
Profit Before Tax	(125)	1,682	2,913	(82)	1,724	2,988
Adjustments for:						
Share of (Profit) / Loss of Associates	-	-	-	(43)	(42)	(75)
Depreciation and amortization	1,042	1,012	2,110	1,042	1,012	2,110
Interest Paid	92	117	238	92	117	238
Impact of effective interest rate adjustment on borrowings	0	1	2	0	1	2
Provision for employee benefit	165	249	419	165	249	419
Loss/(Gain) on sale of fixed assets	(0)	(10)	(11)	(0)	(10)	(11)
Unrealized forex loss/(gain)	11	-	-	11	-	-
Unwinding of discount on deposits	(1)	(1)	(2)	(1)	(1)	(2)
Interest Income	(7)	(42)	(51)	(7)	(42)	(51)
Excess liability written back	(128)	(305)	(140)	(126)	(305)	(140)
Provision for Slow Moving of Inventories- Finished Goods	-	-	9	-	-	9
Allowances for Trade Debts and Advances/Written back	(9)	2	-	(9)	2	-
Provision for litigation	-	-	-	-	-	-
Bad Debts Written Off	17	-	-	17	-	-
Operating Profit Before Working Capital Changes	1,059	2,705	5,487	1,059	2,705	5,487
Movement in Working Capital:						
Increase/(Decrease) in Trade Payables & Other Current Liabilities	(1,321)	(99)	1,179	(1,321)	(99)	1,179
Increase/(Decrease) in Other Long Term Liabilities	(34)	5	47	(34)	5	47
Increase/(Decrease) in Provisions	(1)	(93)	23	(1)	(93)	23
(Increase)/Decrease in Trade Receivables	1,995	2,672	(792)	1,995	2,672	(792)
(Increase)/Decrease in Inventories	514	(2,207)	(1,745)	514	(2,207)	(1,745)
(Increase)/Decrease in Other Current Assets and other bank balances	(396)	3,366	152	(396)	3,366	152
(Increase)/Decrease in Other Non-Current Assets	219	406	(84)	219	406	(84)
Cash Generated From Operations	2,036	6,755	4,268	2,036	6,755	4,267
Direct Tax paid (Net of Refunds)	(94)	(374)	(831)	(94)	(374)	(831)
Net Cash Inflow From/(Used In) Operating Activities	1,942	6,381	3,435	1,942	6,381	3,435
Cash Flows From Investing Activities						
Purchase of Property, Plant and Equipment (Net)	(2,854)	(5,308)	(6,026)	(2,854)	(5,308)	(6,026)
Sale Proceeds of Property, Plant and Equipment	5	57	91	5	57	91
(Investment)/redemption of deposits	(2)	-	3,776	(2)	-	3,776
Interest Income	7	36	60	7	36	60
Net Cash From/ (Used In) Investing Activities	(2,843)	(5,215)	(2,099)	(2,843)	(5,215)	(2,099)
Cash Flows From Financing Activities						
Proceeds from issue of share capital & Premium	6	3	6	6	3	6
Increase/ (Decrease) in Long Term & Short Term Borrowings	1,713	(375)	(751)	1,713	(375)	(751)
Repayment of lease liabilities	(100)	(40)	(227)	(100)	(40)	(227)
Dividend Paid	(145)	(144)	(144)	(145)	(144)	(144)
Interest paid (net)	(74)	(40)	(220)	(74)	(40)	(220)
Net cash inflow from/(used In) Financing Activities	1,399	(596)	(1,336)	1,398	(597)	(1,336)
Net Increase / (Decrease) In Cash And Cash Equivalents	498	570	0	497	569	-
Cash and Cash Equivalents at the beginning of the period	323	323	323	323	323	323
Total Cash And Cash Equivalent	821	893	323	821	893	323
Components Of Cash And Cash Equivalents						
Cash on hand	6	5	5	6	5	5
With banks - on current account and deposits with banks	815	888	319	815	888	319
Total Cash and Cash Equivalent	821	893	323	821	893	323

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CIN: L14101UP1977PLC021546



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STATEMENT OF ASSETS AND LIABILITIES

(₹ in lakh)

PARTICULARS	STANDALONE AS AT			CONSOLIDATED AS AT		
	30-09-2023	30-09-2022	31-03-2023	30-09-2023	30-09-2022	31-03-2023
	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
ASSETS						
(1) Non Current Assets						
(a) Property, Plant and Equipment	27,999	24,265	24,496	27,999	24,265	24,496
(b) Capital work-in-progress	184	338	281	184	338	281
(c) Right to use Assets	421	506	505	421	506	505
(d) Other Intangible Assets	3	8	-	3	8	-
(e) Financial Assets						
(i) Investments	572	572	572	961	917	950
(ii) Others	346	346	346	346	346	346
(f) Other non-current assets	77	176	296	77	176	296
(g) Non-Current tax assets	56	56	56	56	56	56
Sub-total Non-Current Assets	29,658	26,267	26,552	30,047	26,612	26,930
(2) Current Assets						
(a) Inventories	8,101	9,086	8,615	8,101	9,086	8,615
(b) Financial Assets						
(i) Trade receivables	9,265	7,957	11,125	9,265	7,957	11,125
(ii) Cash and cash equivalents	821	893	323	821	893	323
(iii) Other Bank balances	9	260	7	9	260	7
(iv) Others	15	6	9	15	6	9
(c) Other Current Assets	1,494	1,267	1,104	1,494	1,267	1,104
Sub-total Current Assets	19,705	19,469	21,183	19,705	19,469	21,183
Total Assets	49,363	45,736	47,735	49,752	46,081	48,113
EQUITY AND LIABILITIES						
Equity						
(a) Equity share capital	1,455	1,446	1,449	1,455	1,446	1,449
(b) Other Equity	29,120	28,119	29,198	29,509	28,464	29,576
Sub-total Equity	30,575	29,565	30,647	30,964	29,910	31,025
Liabilities						
(1) Non-current liabilities						
(a) Financial Liabilities						
(i) Borrowings	1,900	-	-	1,900	-	-
(ja) Lease Liabilities	330	489	440	330	489	440
(ii) Other Financial Liabilities	1,270	1,263	1,304	1,270	1,263	1,304
(b) Provisions	182	190	188	182	190	188
(c) Deferred tax liabilities (Net)	1,509	1,485	1,526	1,509	1,485	1,526
Sub-total Non-Current Liabilities	5,191	3,427	3,458	5,191	3,427	3,458
(2) Current Liabilities						
(a) Financial Liabilities						
(i) Borrowings	-	562	187	-	562	187
(ja) Lease Liabilities	249	198	239	249	198	239
(ii) Trade Payables						
(A) total outstanding dues of micro and small enterprises; and	858	1,042	1,961	858	1,042	1,961
(B) total outstanding dues of creditors other than micro and small enterprises	9,860	9,152	9,573	9,860	9,152	9,573
(iii) Other financial liabilities	1,548	77	26	1,548	77	26
(b) Other current liabilities	937	1,458	1,402	937	1,458	1,402
(c) Provisions	145	128	148	145	128	148
(d) Current tax liabilities	-	126	94	-	126	94
Sub-total Current Liabilities	13,597	12,744	13,630	13,597	12,744	13,630
Total Equity and Liabilities	49,363	45,736	47,735	49,752	46,081	48,113

See accompany notes to the financial results

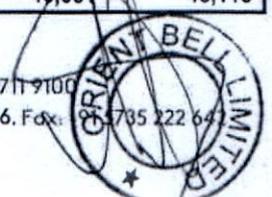
Orient Bell Limited

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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 02, 2023. 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 & half year ended September 30, 2023, 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



Madhur Daga
(Managing Director)

Place : New Delhi

Date : November 02, 2023



Orient Bell Limited

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