



OBL:HO:SEC:00:

New Delhi : 28.10.2024

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

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

**Stock Code - 530365**

**Stock Code: ORIENTBELL**

**Sub: Outcome under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III of the said Regulations.**

Dear Sir/Madam,

This is with reference to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III of the said Regulations.

In this regard, we wish to inform you that the Board of Directors has, at its meeting held today i.e. on Monday, 28<sup>th</sup> October, 2024, has:

1. Considered and approved the Un-audited (Standalone and Consolidated) Financial Results of the Company for the quarter and half year ended September, 30, 2024 together with Limited Review Reports of the Statutory Auditors. The copies of the same are enclosed herewith.
2. On the recommendation of Nomination and Remuneration Committee in its meeting held on 24<sup>th</sup> October, 2024, appointed Ms. Bindiya Shyam Agrawal (DIN: 09373404) as an Additional Director of the Company for a period from 28<sup>th</sup> October, 2024 up to the date of next AGM of the Company to be held in the year 2025 in the category of Non- Executive Non-Independent Director and if appointed as a regular director in the next AGM, for a period up to 27<sup>th</sup> October, 2025.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed as **Annexure-A**.

Further, as per the circulars of the BSE Limited and the National Stock Exchange of India Limited relating to the "Enforcement of SEBI Orders regarding appointment of Directors by the listed Companies" dated June 20, 2018, Ms. Bindiya Shyam Agrawal is not debarred from holding the office of Director by virtue of any SEBI order or any other authority.

Orient Bell Limited



Further the above said Board Meeting commenced at 11:15 A.M and concluded at 2:10 P.M.

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

Yours faithfully,  
for Orient Bell Limited

Yogesh Mendiratta  
Company Secretary & Head - Legal  
Encl: as above

Orient Bell Limited

**Details for appointment of Ms. Bindiya Shyam Agrawal as an Additional Director in the capacity of Non-executive & Non-Independent Director of the Company**

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, <del>resignation, removal,</del> death or otherwise	<p><b>Appointment:-</b> The Board of Directors of the Company has in its meeting held on 28<sup>th</sup> October, 2024, on the recommendation of the Nomination and Remuneration Committee of the Company and subject to approval of shareholders, appointed Ms. Bindiya Shyam Agrawal (DIN: 09373404) as an Additional Director of the Company for a period from 28th October, 2024 up to the date of next AGM of the Company to be held in the year 2025 in the category of Non- Executive Non-Independent Director and if appointed as a regular director in the next AGM, for a period up to 27th October, 2025.</p>
2.	Date of appointment / <del>cessation (as applicable)</del> & term of appointment	With effect from 28 <sup>th</sup> October, 2024 appointed as an Additional Director of the Company for a period from 28th October, 2024 up to the date of next AGM of the Company to be held in the year 2025 in the category of Non- Executive Non-Independent Director and if appointed as a regular director in the next AGM, for a period up to 27th October, 2025.
3.	Brief profile (in case of appointment)	<p>Ms. Bindiya holds an MBA from Haas School of Business, UC Berkeley. She brings 16+ years of rich and diversified experience across industries, held varied leadership roles and worked across multiple leading organizations such as McKinsey &amp; Company, Myntra &amp; Jabong, Lodha Ventures, and Cactus Venture Partners (CVP), solving a variety of problems. At present she is a Partner (external consultant) at SKC World, focusing on Clarow - a suit of SKC's Enterprise Building Products.</p> <p>Her expertise lies in leading business turnarounds, transformational growth, strategy initiatives and running CEO's office. One of her key strengths is finding solutions to complex problems through inner clarity. She enjoys turning around problem areas into opportunities and galvanizing teams to punch much above</p>

		<p>their weight. Her collaboration style is open, engaging, and focused on impact.</p> <p>She held the position of a Director on the Board of Sakthi Auto Component Limited, appointed by AAPICO Hitech Public Company Limited, a Thailand based business conglomerate, between Jan'22 and Dec'23, the period when AAPICO held majority shareholding in the Company.</p> <p>Ms. Bindiya is a self-confessed seeker and a deep meditator.</p>
4.	Disclosure of relationships between Directors (in case of appointment of a director)	Ms. Bindiya Shyam Agrawal is not related to any Director of the Company.

Except aforementioned, there is no other change in the Directorship of the Company.

**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, 2024 and year to date results for the period from April 01, 2024 to September 30, 2024, 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: 24083689 BKBMEF8631

Place of Signature: New Delhi

Date: 28<sup>th</sup> October, 2024

**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 Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") and its share of the net (loss) after tax and total comprehensive income of its associates for the quarter ended September 30, 2024 and year to date results for the period from April 01, 2024 to September 30, 2024, being submitted by the Parent 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 Parent's Management and approved by the Parent'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 entities:

S. No	Name of Entity	Nature of Relationship
1	Cestrum Enterprises Private Limited	Wholly owned Subsidiary
2	Corial Ceramic Private Limited	Associate Company
3	Proton Granito Private Limited	Associate Company

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 Parent include the Group's share of net profit/(loss) after tax of ₹ (14) lakh and ₹ 7 lakh and total comprehensive income of ₹ (14) lakh and ₹ 7 lakh for the quarter ended September 30, 2024 and year to date results for the period from April 01, 2024 to September 30, 2024, 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 also include the interim financial statements / financial results of one subsidiary included in the consolidated unaudited financial results, whose interim financial statements reflect total assets (before eliminating of inter-company transaction of ₹ 1 lakh) ₹ 1 lakh, total revenues (before eliminating of inter-company transaction of ₹ Nil & ₹ Nil) of ₹ Nil & ₹ Nil, total net profit after tax (before eliminating of inter-company transaction of ₹ Nil & ₹ Nil) of ₹ ₹ Nil & ₹ Nil and total comprehensive income (before eliminating of inter-company transaction of ₹ ₹ Nil & ₹ Nil) of ₹ ₹ Nil & ₹ Nil for the quarter ended September 30, 2024 and for the period from April 01, 2024 to September 30, 2024 respectively and cash inflow (net) of ₹ 1 lakh for the period from April 01, 2024 to September 30, 2024, as considered in the consolidated unaudited financial results, which have not been reviewed by us. These financial statements / financial results are un-reviewed and have been certified by the Management and furnished to us by Parent Company's Management. Our conclusion, in so far as it relates to the amounts included in respect of aforesaid subsidiary, is based solely on such interim financial statements/ financial results. In our view and according to the information and explanations given to us by the Parent Company's Management, these interim financial statements/ financial results are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on financial statements/ financial results of aforesaid subsidiary certified by their Management.

**For S.R. Dinodia & Co. LLP.**

*Chartered Accountants,*

Firm's Registration Number 001478N/N500005

**(Sandeep Dinodia)**

*Partner*

Membership Number: 083689

UDIN: 24083689 BkBMEG, 8862



Place of Signature: New Delhi

Date: 28<sup>th</sup> October, 2024



Statement of Unaudited Standalone Financial Results For The Quarter and Half Year Ended September 30, 2024							
(₹ in lakh)							
S.No.	Particulars	Quarter Ended			Half Year Ended		Year End
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I)	Revenue from Operations						
	a. Income from Operation	15,934	14,721	15,867	30,655	30,185	68,950
	b. Other Operating Revenue	101	93	106	194	200	496
	Revenue from Operations (a+b)	16,035	14,814	15,973	30,849	30,385	67,446
(II)	Other Income	40	55	75	104	188	272
(III)	Total Income (I+II)	16,084	14,869	16,048	30,953	30,573	67,718
(IV)	Expenses						
	a. Cost of Materials Consumed	2,441	2,336	2,630	4,778	5,000	10,554
	b. Purchases of Stock in Trade	4,485	4,001	4,395	8,486	7,991	19,484
	c. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	428	307	106	734	197	(563)
	d. Employees Benefits Expense	2,421	2,483	2,399	4,903	4,843	9,919
	e. Depreciation and Amortisation Expense	571	569	504	1,139	1,042	2,142
	f. Finance Cost	135	128	44	263	92	194
	g. Other Expenses						14,849
	Power & Fuel Charges	2,889	2,892	3,495	5,780	6,858	11,011
	Other Expenses	2,621	2,357	2,419	4,978	4,675	67,690
	Total Expenses (IV)	15,991	15,073	15,992	31,061	30,698	
(V)	Profit / (Loss) before exceptional Items and Tax (III-IV)	93	(204)	56	(108)	(125)	28
	Exceptional Items	-	-	-	-	-	-
(VI)	Profit/ (Loss) before Tax	93	(204)	56	(108)	(125)	28
(VII)	Tax Expense						(7)
	a. Current Tax	-	0	-	0	-	29
	b. Deferred Tax	(18)	(10)	23	(28)	(19)	22
	Total Tax Expenses	(18)	(10)	23	(28)	(19)	6
(VIII)	Profit/(Loss) for the period (VI-VII)	111	(194)	33	(80)	(106)	
(IX)	Other Comprehensive Income (OCI)						
	A. (i) Items that will not be reclassified to Profit or Loss	34	34	6	69	11	137
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(9)	(9)	(1)	(17)	(3)	(35)
	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	25	25	5	52	8	102
(X)	Total Comprehensive Income for the period (VIII+IX) (Comprising profit/(loss) and other comprehensive income for the period)	136	(169)	38	(28)	(98)	108
(XI)	Paid-up equity share capital (face value of '10/- each)	1,459	1,459	1,455	1,459	1,455	1,459
(XII)	Other Equity (Excluding Revaluation Reserve)						29,381
(XIII)	Earnings per equity Share (for continuing operation) (Not annualised)						
	a) Basic (amount in ₹)	0.76	(1.33)	0.23	(0.55)	(0.73)	0.04
	b) Diluted (amount in ₹)	0.76	(1.32)	0.23	(0.54)	(0.73)	0.04



Orient Bell Limited

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 CIN: L14101UP1977PLC021546





**Statement of Unaudited Consolidated Financial Results For The Quarter and Half Year Ended September 30, 2024**  
(₹ in lakh)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I)	<b>Revenue from Operations</b>						66,950
	a. Income from Operation	15,934	14,721	15,867	30,655	30,185	496
	b. Other Operating Revenue	101	93	106	194	200	67,446
	<b>Revenue from Operations (a+b)</b>	<b>16,035</b>	<b>14,814</b>	<b>15,973</b>	<b>30,849</b>	<b>30,385</b>	272
(II)	Other Income	49	55	75	104	188	<b>67,718</b>
(III)	<b>Total Income (I+II)</b>	<b>16,084</b>	<b>14,869</b>	<b>16,048</b>	<b>30,953</b>	<b>30,573</b>	
(IV)	<b>Expenses</b>						10,654
	a. Cost of Materials Consumed	2,441	2,336	2,630	4,778	5,000	19,484
	b. Purchases of Stock In Trade	4,485	4,001	4,395	8,486	7,991	(563)
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	428	307	106	734	197	9,919
	d. Employees Benefits Expense	2,421	2,483	2,399	4,903	4,843	2,142
	e. Depreciation and Amortisation Expense	571	569	504	1,139	1,042	194
	f. Finance Cost	135	128	44	263	92	
	g. Other Expenses						14,849
	Power & Fuel Charges	2,889	2,892	3,495	5,780	6,858	11,011
	Other Expenses	2,621	2,357	2,419	4,978	4,675	67,690
	<b>Total Expenses (IV)</b>	<b>15,991</b>	<b>15,073</b>	<b>15,992</b>	<b>31,061</b>	<b>30,698</b>	
(V)	<b>Profit / (Loss) from before exceptional items and Tax (III-IV)</b>	<b>93</b>	<b>(204)</b>	<b>56</b>	<b>(108)</b>	<b>(125)</b>	28
	Share of profit/(loss) of Associates	(14)	7	36	(7)	43	85
	<b>Profit / (Loss) before Tax</b>	<b>79</b>	<b>(197)</b>	<b>92</b>	<b>(115)</b>	<b>(82)</b>	113
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	<b>Profit/ (Loss) before Tax (V + VI)</b>	<b>79</b>	<b>(197)</b>	<b>92</b>	<b>(115)</b>	<b>(82)</b>	113
(VIII)	<b>Tax Expense</b>						(7)
	a. Current Tax	-	0	-	0	-	29
	b. Deferred Tax	(18)	(10)	23	(28)	(19)	22
	<b>Total Tax Expenses</b>	<b>(18)</b>	<b>(10)</b>	<b>23</b>	<b>(28)</b>	<b>(19)</b>	
(IX)	<b>Profit/(Loss) for the period (VII-VIII)</b>	<b>97</b>	<b>(187)</b>	<b>69</b>	<b>(87)</b>	<b>(63)</b>	91
(X)	<b>Other Comprehensive Income (OCI)</b>						137
	A. (i) Items that will not be reclassified to Profit or Loss	34	34	6	69	11	(35)
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(9)	(9)	(1)	(17)	(3)	-
	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	-	-	-	-	-	-
	<b>Total Other Comprehensive Income, net of tax</b>	<b>25</b>	<b>25</b>	<b>5</b>	<b>52</b>	<b>8</b>	102
(XI)	<b>Total Comprehensive Income for the period (IX+X) (Comprising profit/(loss) and other comprehensive income for the period)</b>	<b>122</b>	<b>(162)</b>	<b>74</b>	<b>(35)</b>	<b>(55)</b>	193
(XII)	Paid-up equity share capital (face value of '10/- each)	1,459	1,459	1,455	1,459	1,455	1,459
(XIII)	Other Equity (Excluding Revaluation Reserve)						29,844
(XIV)	Earnings per equity Share (for continuing operation) (Not annualised)						0.63
	a) Basic (amount in ₹)	0.66	(1.28)	0.48	(0.60)	(0.43)	0.62
	b) Diluted (amount in ₹)	0.66	(1.27)	0.47	(0.59)	(0.43)	



**Orient Bell Limited**

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 CIN: L14101UP1977PLC021546



# orientbell tiles

STATEMENT OF ASSETS AND LIABILITIES

(₹ In lakh)

PARTICULARS	STANDALONE AS AT			CONSOLIDATED AS AT		
	30-09-2024	30-09-2023	31-03-2024	30-09-2024	30-09-2023	31-03-2024
	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
<b>ASSETS</b>						
(1) Non Current Assets						
(a) Property, Plant and Equipment	28,458	27,999	29,330	28,458	27,999	29,330
(b) Capital work-in-progress	5	184	5	5	184	5
(c) Right to use Assets	212	421	305	212	421	305
(d) Other Intangible Assets	2	3	2	2	3	2
(e) Financial Assets						
(i) Investments	818	572	572	1,273	961	1,035
(ii) Others	333	346	329	333	346	329
(f) Other non-current assets	60	77	57	60	77	57
(g) Non-Current tax assets	72	56	73	72	56	73
<b>Sub-total Non-Current Assets</b>	<b>29,960</b>	<b>29,658</b>	<b>30,673</b>	<b>30,415</b>	<b>30,047</b>	<b>31,136</b>
(2) Current Assets						
(a) Inventories	7,753	8,101	8,902	7,753	8,101	8,902
(b) Financial Assets						
(i) Trade receivables	10,540	9,265	13,149	10,540	9,265	13,149
(ii) Cash and cash equivalents	572	821	1,329	573	821	1,329
(iii) Other Bank balances	8	9	7	8	9	7
(iv) Others	4	15	10	4	15	10
(c) Other Current Assets	1,087	1,494	895	1,087	1,494	895
<b>Sub-total Current Assets</b>	<b>19,984</b>	<b>19,705</b>	<b>24,292</b>	<b>19,965</b>	<b>19,705</b>	<b>24,292</b>
<b>Total Assets</b>	<b>49,924</b>	<b>49,363</b>	<b>54,965</b>	<b>50,380</b>	<b>49,752</b>	<b>55,428</b>
<b>EQUITY AND LIABILITIES</b>						
Equity						
(a) Equity share capital	1,459	1,455	1,459	1,459	1,455	1,459
(b) Other Equity	29,278	29,120	29,381	29,734	29,509	29,844
<b>Sub-total Equity</b>	<b>30,737</b>	<b>30,575</b>	<b>30,840</b>	<b>31,193</b>	<b>30,964</b>	<b>31,303</b>
Liabilities						
(1) Non-current liabilities						
(a) Financial Liabilities						
(i) Borrowings	4,100	1,900	4,100	4,100	1,900	4,100
(a) Lease Liabilities	125	330	195	125	330	195
(ii) Other Financial Liabilities	1,326	1,270	1,309	1,326	1,270	1,308
(b) Provisions	199	182	193	199	182	193
(c) Deferred tax liabilities (Net)	1,578	1,509	1,589	1,578	1,509	1,589
<b>Sub-total Non-Current Liabilities</b>	<b>7,328</b>	<b>5,191</b>	<b>7,385</b>	<b>7,328</b>	<b>5,191</b>	<b>7,385</b>
(2) Current Liabilities						
(a) Financial Liabilities						
(i) Borrowings	-	-	240	190	249	240
(ia) Lease Liabilities	190	249	240	190	249	240
(ii) Trade Payables						
(A) total outstanding dues of micro and small enterprises; and	729	858	1,650	729	858	1,650
(B) total outstanding dues of creditors other than micro and small enterprises	9,367	9,860	13,241	9,367	9,860	13,241
(iii) Other financial liabilities	29	1,548	18	29	1,548	18
(b) Other current liabilities	1,188	937	1,238	1,188	937	1,238
(c) Provisions	356	145	353	356	145	353
(d) Current tax liabilities	-	-	-	-	-	-
<b>Sub-total Current Liabilities</b>	<b>11,859</b>	<b>13,597</b>	<b>16,740</b>	<b>11,859</b>	<b>13,597</b>	<b>16,740</b>
<b>Total Equity and Liabilities</b>	<b>49,924</b>	<b>49,363</b>	<b>54,965</b>	<b>50,380</b>	<b>49,752</b>	<b>55,428</b>

See accompany notes to the financial results

**Notes:**

- These standalone and consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (as amended) [Ind AS] prescribed under section 133 of the Companies Act, 2013 read with relevant rules, issued thereunder, and other recognised accounting practices and policies and in terms of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended) [Listing Regulations].
- The above standalone and consolidated financial results have been reviewed by Audit Committee and thereafter approved and taken on record by the Board of Directors in its meeting held on October 28, 2024. The Statutory auditor has expressed an unmodified audit opinion on these standalone and consolidated financial statements.
- 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".
- The figures for corresponding previous period have been re-grouped/re-classified wherever necessary to make them comparable with the current period figures.



Orient Bell Limited

For and on behalf of the Board of Directors  
Bell Limited

Mithur Daga  
Managing Director

Place: New Delhi

CORPORATE OFFICE: Iris House, 16 Business Centre, Nangal Raya, New Delhi - 110 046, India. Tel.: +91 5735 222 203 / 222 7424, +91 81910 04575 / 76. Fax: +91 5735 222 642.  
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CIN: L14101UP1977PLC021546

Cash Flow Statement for the Half Year ended September 30, 2024							(₹ In lakh)
Particulars	Standalone			Consolidated			
	Half Year Ended on		Year Ended on	Half Year Ended on		Year Ended on	
	30-09-2024	30-09-2023	31-03-2024	30-09-2024	30-09-2023	31-03-2024	
<b>Cash Flows From Operating Activities</b>							
Profit Before Tax	(108)	(125)	28	(115)	(83)	103	
Adjustments for:							
Share of (Profit) / Loss of Associates	-	-	-	7	(42)	(75)	
Depreciation and amortization	1,139	1,042	2,142	1,139	1,042	2,142	
Interest Paid	283	92	194	283	92	194	
Impact of effective interest rate adjustment on borrowings	-	0	-	-	0	-	
Provision for employee benefit	1	165	219	1	165	219	
Loss/(Gain) on sale of fixed assets	8	(0)	14	8	(0)	14	
Gain/Loss on Reinstatement of ROU/LL	(1)	-	-	(1)	-	-	
Interest on delayed payment of Taxes	-	-	-	-	-	-	
Unrealized forex loss/(gain)	(0)	11	-	(0)	11	-	
Unwinding of discount on deposits	(1)	(1)	(0)	(1)	(1)	(0)	
Interest Income	(14)	(7)	(14)	(14)	(7)	(14)	
Excess liability written back	(87)	(128)	(10)	(87)	(128)	(10)	
Provision for Slow Moving of Inventories- Finished Goods	-	-	3	-	-	3	
Allowances for Trade Debts and Advances/Written back	4	(9)	17	4	(9)	17	
Provision for litigation	-	-	65	-	-	65	
Bad Debts Written Off	-	17	(22)	-	17	(22)	
<b>Operating Profit Before Working Capital Changes</b>	<b>1,204</b>	<b>1,059</b>	<b>2,636</b>	<b>1,204</b>	<b>1,059</b>	<b>2,636</b>	
<b>Movement in Working Capital:</b>							
Increase/(Decrease) in Trade Payables & Other Current Liabilities	(4,708)	(1,321)	3,201	(4,708)	(1,321)	3,201	
Increase/(Decrease) in Other Long Term Liabilities	1	(34)	4	1	(34)	4	
Increase/(Decrease) in Provisions	77	(1)	283	77	(1)	283	
(Increase)/Decrease in Trade Receivables	2,605	1,995	(2,020)	2,605	1,995	(2,020)	
(Increase)/Decrease in Inventories	1,149	514	(290)	1,149	514	(290)	
(Increase)/Decrease in Other Current Assets and other bank balances	(186)	(396)	209	(186)	(396)	209	
(Increase)/Decrease in Other Non-Current Assets	(7)	219	52	(7)	219	52	
<b>Cash Generated From Operations</b>	<b>135</b>	<b>2,036</b>	<b>4,075</b>	<b>135</b>	<b>2,036</b>	<b>4,075</b>	
Direct Tax paid (Net of Refunds)	1	(94)	(104)	1	(94)	(104)	
<b>Net Cash Inflow From/(Used In) Operating Activities</b>	<b>136</b>	<b>1,942</b>	<b>3,971</b>	<b>136</b>	<b>1,942</b>	<b>3,971</b>	
<b>Cash Flows From Investing Activities</b>							
Purchase of Property, Plant and Equipment (Net)	(252)	(2,854)	(6,423)	(252)	(2,854)	(6,423)	
Sale Proceeds of Property, Plant and Equipment	66	5	108	66	5	108	
Investment Made	(246)	-	-	(245)	-	-	
(Investment)/redemption of deposits	-	(2)	-	-	(2)	-	
Interest Income	14	7	13	14	7	13	
<b>Net Cash From/ (Used In) Investing Activities</b>	<b>(418)</b>	<b>(2,844)</b>	<b>(6,302)</b>	<b>(417)</b>	<b>(2,844)</b>	<b>(6,302)</b>	
<b>Cash Flows From Financing Activities</b>							
Proceeds from issue of share capital & Premium	1	6	10	1	6	10	
Increase/ (Decrease) in Long Term & Short Term Borrowings	-	1,713	3,913	-	1,713	3,913	
Repayment of lease liabilities	(161)	(100)	(240)	(161)	(100)	(240)	
Dividend Paid	(73)	(145)	(145)	(73)	(145)	(145)	
Interest paid (net)	(242)	(74)	(201)	(242)	(74)	(201)	
<b>Net cash inflow from/(used in) Financing Activities</b>	<b>(475)</b>	<b>1,400</b>	<b>3,337</b>	<b>(475)</b>	<b>1,400</b>	<b>3,337</b>	
<b>Net Increase / (Decrease) In Cash And Cash Equivalents</b>	<b>(757)</b>	<b>498</b>	<b>1,006</b>	<b>(756)</b>	<b>498</b>	<b>1,006</b>	
Cash and Cash Equivalents at the beginning of the period	1,329	323	323	1,329	323	323	
<b>Total Cash And Cash Equivalent</b>	<b>572</b>	<b>821</b>	<b>1,329</b>	<b>573</b>	<b>821</b>	<b>1,329</b>	
<b>Components Of Cash And Cash Equivalents</b>							
Cash on hand	3	6	4	3	6	4	
With banks - on current account and deposits with banks	569	815	1,325	570	815	1,325	
<b>Total Cash and Cash Equivalent</b>	<b>572</b>	<b>821</b>	<b>1,329</b>	<b>573</b>	<b>821</b>	<b>1,329</b>	

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