

January 22, 2026

National Stock Exchange of India Limited

Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400 051

Trading Symbol: ORIENTELEC

BSE Limited

Phiroze JeeJeebhoy Towers,
Dalal Street,
Fort, Mumbai – 400 001

Scrip Code: 541301

Dear Sir / Madam,

Sub.: Outcome of the Board Meeting held on Thursday, January 22, 2026.

Ref: Regulation 33 read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

This is to inform that the Board of Directors of the Company at their meeting held today, i.e., January 22, 2026, *inter-alia*, considered and approved:

1. The Un-Audited Financial Results of the Company for the quarter and nine months ended December 31, 2025. These Financial Results were subjected to Limited Review by the Statutory Auditors of the Company. Pursuant to applicable provisions of SEBI Listing Regulations, copy of the Un-Audited Financial Results along with Limited Review Report of the Statutory Auditors thereon are enclosed herewith.
2. The payment of Interim Dividend of ₹ 0.75 per equity share of face value of ₹ 1 each for the financial year 2025-26 and have fixed Thursday, January 29, 2026, as the 'Record Date' for determining the shareholders who will be entitled to the said Dividend. The Interim Dividend will be paid to the entitled shareholders within 30 days from the date of declaration.

The Board of Directors' meeting commenced at 12:40 P.M. and concluded at 02:15 P.M.

The above details will also be available on the website of the Company at www.orientelectric.com under Investors section.

We request you to take the aforesaid information on your records.

Thanking you,

For Orient Electric Limited

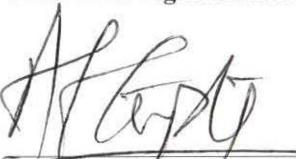
**Diksha Singh
Company Secretary**
Encl.: as above

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Orient Electric Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Orient Electric Limited (the "Company") for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 (the "Statement") attached herewith, 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 "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. BATLIBOI & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005

per Amit Gupta

Partner

Membership No.: 501396

UDIN: 26501396JKINIK6487



Place: New Delhi

Date: January 22, 2026

ORIENT ELECTRIC LIMITED

[Regd. Office : Unit VIII, Plot 7, Bhoi Nagar, Bhubaneswar - 751012 (Odisha)]

Tel:(0674)2396930, E-mail:investor@orientelectric.com

CIN: L31100OR2016PLC025892

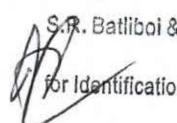
Statement of Unaudited Financial Results for the Quarter and Nine months ended December 31, 2025

(All amounts in Rupees Crores, unless otherwise stated)

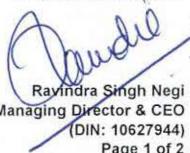
Sl. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31-Dec-25 (Unaudited)	30-Sept-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-25 (Unaudited)	31-Dec-24 (Unaudited)	31-March-25 (Audited)
1	Income (a) Revenue from Operations (b) Other Income Total Income (a+b)	906.45 1.56	702.61 2.50	816.82 1.69	2,378.14 6.54	2,231.83 8.35	3,093.68 11.84
2	Expenses (a) Cost of raw materials and components consumed (b) Purchase of traded goods (c) Changes in inventories of finished goods, work-in-progress and traded goods (d) Employee Benefits Expense (e) Finance Costs (f) Depreciation and Amortisation Expense (g) Other Expenses Total Expenses	192.42 411.09 32.59 77.02 6.75 18.89 125.66	166.12 338.01 (23.05) 75.76 5.03 19.10 107.84	193.88 384.82 (21.00) 75.26 6.08 20.16 122.69	571.84 1,054.43 9.42 229.06 17.23 57.44 361.71	653.91 955.96 (101.11) 230.14 17.81 57.31 356.05	896.78 1,317.60 (114.77) 306.06 24.23 79.06 484.31
3	Profit before exceptional item and tax for the period/year(1-2)	908.01	705.11	818.51	2,384.68	2,240.18	3,105.52
4	Exceptional Item Impact of new Labour Codes (Refer note 4)	864.42	688.81	781.89	2,301.13	2,170.07	2,993.27
5	Profit before tax for the period/year (3-4)	43.59	16.30	36.62	83.55	70.11	112.25
6	Income Tax expenses a) Current Tax b) Deferred Tax [charge/(credit)] Total Tax Expenses	34.94	16.30	36.62	74.90	70.11	112.25
7	Profit for the period/year (5-6)	25.98	12.06	27.17	55.56	51.95	83.21
8	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods/year Re-Measurement gain/(losses) on defined benefit Plans Income Tax effect [(charge)/credit] Other comprehensive income/(loss) (net of tax)	0.20 (0.05) 0.15	0.15 (0.04) 0.11	0.10 (0.02) 0.08	0.40 (0.10) 0.30	0.32 (0.08) 0.24	0.75 (0.19) 0.56
9	Total comprehensive income/(loss) for the period/year (7+8)	26.13	12.17	27.25	55.86	52.19	83.77
10	Paid-up equity share capital (Face value per share : Re.1/- each)	21.34	21.34	21.34	21.34	21.34	21.34
11	Other Equity excluding revaluation reserve as per the audited balance sheet	-	-	-	-	-	672.96
12	Earning per Equity Share of face value of Re.1/- each (Not Annualised) Basic EPS (in Rs.) Diluted EPS (in Rs.)	1.22	0.57	1.27	2.60	2.43	3.90
		1.22	0.57	1.27	2.60	2.43	3.90

Notes :-

- The above financial results of the Company were reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their respective meetings held on January 22, 2026.
- These financial results have been prepared in accordance with Indian Accounting Standards (IND-AS) as prescribed under section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 (as amended).
- As per IND AS 108 - Operating Segments, the Company has two reportable segments namely Electrical Consumer Durables and Lighting & Switchgear. The financial information for these segments are accompanying the financial results as per IND AS 108 - Operating Segments.
- On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the same is disclosed as "Impact of new Labour Codes" under Exceptional Item.
- During the previous year, the Company had received show cause notices from Excise and Taxation Officer-cum-Assessing Authority under Haryana Tax on Entry of Goods into Local Areas Act, 2008 for FY 2015-16, 2016-17 and 2017-18 amounting to Rs. 33.75 crores in respect to goods brought into Haryana for consumption/ use /sale in the said period. The Company had filed a writ petition before High Court of Punjab and Haryana against the said show cause notices which is pending for adjudication before Hon'ble High Court. Based on advice from legal expert, the Company believes that it has strong case on merits and hence no provision has been made thereagainst.
- During the current quarter, in respect to ongoing Litigation where Anti-Evasion Wing of the GST and Central Excise Department GST alleged wrong HSN classification, the Company has received favourable orders from the State of Kerala of Rs. 4.48 crores and Jammu of Rs. 0.22 crores whereby the Show cause notice have been dropped with Nil demand. However, in the state of Andhra Pradesh demand has been confirmed of Rs. 5.74 crores (including penalty of Rs. 2.87 crores) in respect of show cause notice issued earlier. In respect to pending ongoing demand orders aggregating to Rs. 64.31 crores, Company has already filed appeals/writ petitions which are pending adjudication. Based on advice of legal expert, the Company believes that it has a strong case on merits and hence no provision has been made thereagainst.
- During the current quarter, the Company has received a favourable rectification order from the GST and Central Excise Department, Chennai, in respect of a demand raised in the previous quarter for FY 2021-22 on account of alleged non-reversal of input tax credit pertaining to outstanding inter-unit balances beyond 180 days. Pursuant to the said rectification order, the demand has been reduced from Rs. 51.59 crores to Rs. 0.01 crores.
- The Board of Directors at their meeting held on January 22, 2026 declared a interim dividend of Rs. 0.75 (@ 75 %) per equity share of Re. 1 each of the Company.

Date: January 22, 2026
Place: New Delhi


S.R. Batliboi & Co. LLP, Gurugram
for Identification

For and on behalf of the Board
Orient Electric Limited


Ravinder Singh Negi
Managing Director & CEO
(DIN: 10627944)
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ORIENT ELECTRIC LIMITED

[Reqd. Office : Unit VIII, Plot 7, Bhoinagar, Bhubaneswar - 751012 (Odisha)]

Tel:(0674)2396930, E-mail:investor@orientelectric.com

CIN: L31100OR2016PLC025892

Unaudited Segment wise Revenue, Results, Assets and Liabilities
for the Quarter and Nine months ended December 31, 2025

(All amounts in Rupees Crores, unless otherwise stated)

Sl. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31-Dec-25 (Unaudited)	30-Sept-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-25 (Unaudited)	31-Dec-24 (Unaudited)	31-March-25 (Audited)
1	Segment Revenue :						
	a) Electrical Consumer Durables	646.72	440.91	574.33	1,632.63	1,558.71	2,172.95
	b) Lighting & Switchgear	259.73	261.70	242.49	745.51	673.12	920.73
	Total	906.45	702.61	816.82	2,378.14	2,231.83	3,093.68
2	Less : Inter segment revenue						
	Net sales/income from operations	906.45	702.61	816.82	2,378.14	2,231.83	3,093.68
	Segment Results {Profit (+)/Loss(-) before interest & tax from each segment} :						
	a) Electrical Consumer Durables	76.55	36.30	64.31	149.78	152.56	220.33
	b) Lighting & Switchgear	24.77	34.17	32.18	97.90	101.13	131.96
	Total	101.32	70.47	96.49	247.68	253.69	352.29
	Less :						
	(i) Finance costs	5.40	4.15	4.61	13.71	12.88	17.69
	(ii) Other un-allocable expenditure net of un-allocable income	52.33	50.02	55.26	150.42	170.70	222.35
	(iii) Exceptional Item (Refer note 4)	8.65	-	-	8.65	-	-
3	Profit before Tax	34.94	16.30	36.62	74.90	70.11	112.25
3	Segment Assets :						
	a) Electrical Consumer Durables	947.27	867.13	921.90	947.27	921.90	959.83
	b) Lighting & Switchgear	428.62	418.12	369.68	428.62	369.68	372.61
3	c) Unallocated	220.87	170.18	239.96	220.87	239.96	222.24
	Total	1,596.76	1,455.43	1,531.54	1,596.76	1,531.54	1,554.68
4	Segment Liabilities :						
	a) Electrical Consumer Durables	470.21	352.74	452.15	470.21	452.15	483.08
	b) Lighting & Switchgear	250.16	251.43	267.76	250.16	267.76	258.17
	c) Unallocated	141.23	142.32	133.63	141.23	133.63	119.13
4	Total	861.60	746.49	853.54	861.60	853.54	860.38

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S.R. Batliboi & Co. LLP, Gurugram

for Identification