

# ORIENT BEVERAGES LIMITED



Regd. Office : Aelpe Court, 3rd Floor, 225C, A. J. C. Bose Road, Kolkata - 700 020, W.B.  
Phone : 033- 2281 7001 ● E-mail : orientbeverages@rediffmail.com, Website : www.obl.org.in  
CIN: L15520WB1960PLC024710

OBL: CS: 2025: 09

Dated: 8<sup>th</sup> February, 2025

BSE Ltd.  
Corporate Relationship Department  
1<sup>st</sup> Floor, New Trading Ring, Rotunda Building,  
P. J. Towers, Dalal Street,  
Mumbai- 400 001 ... Security Code: 507690

Dear Sir/Madam,

Sub: Integrated Filing (Financial)

Pursuant to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31<sup>st</sup> December 2024, please find attached the Integrated Filing (Financial) for the quarter ended 31<sup>st</sup> December 2024.

You are requested to please take the above disclosures in your records.

Thanking you,  
Yours faithfully,  
For **Orient Beverages Ltd.**

Jiyut Prasad  
Company Secretary

Encl: As above.

CC to:  
The Secretary  
The Calcutta Stock Exchange Limited  
7, Lyons Range, Kolkata - 700 001 ... Security Code: 025050



Works: ● NH-6, Mumbai Highway, Salap More, Howrah - 711 409, W.B.  
● Dag. No. 418 & 419, Durgapur Expreeway, Durgapur Toll Plaza, Dankuni, Hooghly - 712 310, W.B.  
● Sankrail Industrial Park, Near Dhulagarh Toll Plaza, Bhagabatipur, Howrah - 711 313, W.B.

# Tiwari & Company

CHARTERED ACCOUNTANTS

107/1, PARK STREET, KOLKATA – 700 016

EMAIL: tiwaripee@yahoo.com

PHONE – 2226 9275 / 2226 9217

**Independent Auditor's Review Report on Unaudited Financial Standalone Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter and Nine Months period ended December 31, 2024**

To The Board of Directors,  
**Orient Beverages Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Orient Beverages Limited** (the 'Company') for the quarter and nine months period ended December 31, 2024 (the 'Statement') being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors of the Company has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 is 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.



# Tiwari & Company

CHARTERED ACCOUNTANTS

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For TIWARI & COMPANY  
Chartered Accountants  
Firm's Registration Number 309112E

**TIWARI & COMPANY**



(Parmanand Tiwari)

Partner

Membership No. 016590

UDIN: 25016590BMJKTY6280

Place: Kolkata

Date: February 08, 2025

**ORIENT BEVERAGES LIMITED**

CIN: L15520WB1960PLC024710

Regd. Office : "Aelpe Court", 3rd Floor,

225C, A. J. C. Bose Road, Kolkata - 700020, W. B., Ph: (033) 2281-7001

Website: www.obl.org.in, Email: cs@obl.org.in

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2024

(₹ in Lakh)

Sl No	Particulars	Quarter Ended			Nine Month ended		Year ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
<b>I</b>	<b>Income</b>						
	(a) Revenue from Operations	3353	3485	2,967	10,695	9,326	12,561
	(b) Other Income	272	200	199	659	439	815
	<b>Total Income</b>	<b>3,625</b>	<b>3,685</b>	<b>3,166</b>	<b>11,354</b>	<b>9,765</b>	<b>13,376</b>
<b>II</b>	<b>Expenses</b>						
	a) Cost of Materials Consumed	577	664	457	1980	1601	2,130
	b) Purchase of Stock-in-Trade	911	892	782	2749	2,367	3,158
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(25)	(24)	(22)	(17)	16	25
	d) Employee Benefits Expense	615	549	511	1710	1461	1,995
	e) Finance Costs	198	195	171	565	540	718
	f) Depreciation and Amortisation Expense	65	59	52	190	180	249
	g) Other Expenses	1245	1289	1,126	3896	3,453	4,651
	<b>Total Expenses</b>	<b>3,586</b>	<b>3,624</b>	<b>3,077</b>	<b>11,073</b>	<b>9,618</b>	<b>12,926</b>
<b>III</b>	<b>Profit before exceptional items and tax (I - II)</b>	<b>39</b>	<b>61</b>	<b>89</b>	<b>281</b>	<b>147</b>	<b>450</b>
<b>IV</b>	<b>Exceptional Items</b>	-	-	-	-	527	527
<b>V</b>	<b>Profit before Tax (III - IV)</b>	<b>39</b>	<b>61</b>	<b>89</b>	<b>281</b>	<b>(380)</b>	<b>(77)</b>
<b>VI</b>	<b>Tax Expenses:</b>						
	a) Current Tax	-	-	-	-	-	-
	b) Deferred Tax Expenses/ (Credit)	10	50	(10)	63	(31)	14
	c) Tax for Earlier Years	-	-	-	-	-	-
		10	50	(10)	63	(31)	14
<b>VII</b>	<b>Profit/ (Loss) for the period (V - VI)</b>	<b>29</b>	<b>11</b>	<b>99</b>	<b>218</b>	<b>(349)</b>	<b>(91)</b>
<b>VIII</b>	<b>Other Comprehensive Income</b>						
	(A) (i) Items that will not be reclassified to the Standalone Statement of Profit and Loss	(1)	-	-	(1)	1	(1)
	(ii) Income Tax relating to Items that will not be reclassified the Standalone Statement of Profit and Loss	-	-	-	-	-	-
	(B) (i) Items that will be reclassified to the Standalone Statement of Profit and Loss	-	-	-	-	-	-
	(ii) Income Tax relating to Items that will be reclassified the Standalone Statement of Profit and Loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>1</b>	<b>(1)</b>
<b>IX</b>	<b>Total Comprehensive Income for the period (VII+VIII)</b>	<b>28</b>	<b>11</b>	<b>99</b>	<b>217</b>	<b>(348)</b>	<b>(92)</b>
<b>X</b>	<b>Paid-up Equity Share Capital (Face value of ₹10/- per share)</b>	<b>216.15</b>	<b>216.15</b>	<b>216.15</b>	<b>216.15</b>	<b>216.15</b>	<b>216.15</b>
<b>XI</b>	<b>Other Equity as per Balance Sheet of the previous accounting year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1612</b>
<b>XII</b>	<b>Earning Per Share of ₹10/- each (Not annualised)</b>						
	- Basic & Diluted (₹)	1.34	0.51	4.58	10.09	(16.15)	(4.21)



For ORIENT BEVERAGES LTD.

Chairman

**Notes:**

- 1 The Company operates in one segment only i.e. Beverage, therefore there is no requirement of segment reporting.
- 2 The above standalone unaudited financial results of Orient Beverages Ltd. (the 'Company') for the quarter and nine month ended 31st December, 2024 were reviewed by the Audit Committee and thereafter, approved by the Board of Directors and was taken on record at their meeting held on 8th February, 2025. The Statutory Auditors have carried out a limited review of the above financial results for the quarter and nine month ended 31st December, 2024.
- 3 These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind-AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- 4 No Income Tax is payable for the period 01.04.2024 to 31.12.2024 (Assessment Year 2025-26) based on the computation of Income as per provisions of the Income Tax Act, 1961, hence no provision for Current Tax has been made.
- 5 Figures of previous periods have been rearranged/ regrouped, wherever found necessary.

Place : Kolkata  
Dated : 8th February, 2025

For Orient Beverages Limited

  
N. K. Poddar  
Chairman  
DIN - 00304291





# Tiwari & Company

CHARTERED ACCOUNTANTS  
107/1, PARK STREET, KOLKATA – 700 016  
EMAIL: tiwaripee@yahoo.com  
PHONE – 2226 9275 / 2226 9217

## Independent Auditor's Review Report on Unaudited Consolidated Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter and Nine Months period ended December 31, 2024

To The Board of Directors,  
Orient Beverages Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Orient Beverages Limited** (the ' Holding ') and its subsidiary (the Holding and its subsidiary together referred to as "the Group") for the quarter and nine months period ended December 31, 2024 (the 'Statement') being submitted by the Holding pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding's Management and approved by the Holding'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, 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. 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 is limited primarily to inquiries of 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.  
  
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entity:
  - a) Orient Beverages Limited, Holding and
  - b) Sharad Quench Pvt. Ltd., Subsidiary
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





# Tiwari & Company

CHARTERED ACCOUNTANTS

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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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 includes the unaudited interim financial results and other financial information, in respect of one subsidiary, whose unaudited interim financial results include (without giving effect to elimination of intra group transactions) total revenues of Rs.517 lakh and Rs 1613 lakh, total net profit after tax of Rs 7 lakh and Rs.78 lakh, total comprehensive income of Rs 7 lakh and Rs 78 lakh, for the quarter ended December 31, 2024 and the nine months period ended on that date respectively, as considered in the Statement which have been reviewed by the independent auditor. The independent auditor's report on interim financial results of these entities 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 in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the work done and the report of the other auditors.

For TIWARI & COMPANY  
Chartered Accountants  
Firm's Registration Number 309112E

TIWARI & COMPANY

  
(Parmanand Tiwari)  
Partner  
Membership No. 016590  
UDIN: 25016590BMJKTZ8634

Place: Kolkata  
Date: February 08, 2025

**ORIENT BEVERAGES LIMITED**

CIN: L15520WB1960PLC024710

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2024

(₹ in Lakh)

Sl No	Particulars	Quarter Ended			Nine Month ended		Year ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
<b>I</b>	<b>Income</b>						
	(a) Revenue from Operations	3869	4001	3,370	12,304	10,923	14,869
	(b) Other Income	273	202	195	663	433	810
	<b>Total Income</b>	<b>4,142</b>	<b>4,203</b>	<b>3,565</b>	<b>12,967</b>	<b>11,356</b>	<b>15,679</b>
<b>II</b>	<b>Expenses</b>						
	a) Cost of Materials Consumed	889	977	986	2910	3232	4324
	b) Purchase of Stock-in-Trade	911	892	348	2749	1,436	1,858
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-In-Trade	(37)	(30)	(29)	(14)	50	50
	d) Employee Benefits Expense	673	601	564	1869	1608	2251
	e) Finance Costs	199	194	192	565	611	836
	f) Depreciation and Amortisation Expense	66	60	62	193	207	283
	g) Other Expenses	1392	1436	1,316	4333	3,966	5,520
	<b>Total Expenses</b>	<b>4,093</b>	<b>4,130</b>	<b>3,439</b>	<b>12,605</b>	<b>11,110</b>	<b>15,122</b>
<b>III</b>	<b>Profit before exceptional items and tax (I - II)</b>	<b>49</b>	<b>73</b>	<b>126</b>	<b>362</b>	<b>246</b>	<b>557</b>
<b>IV</b>	<b>Exceptional items</b>	-	-	-	-	527	527
<b>V</b>	<b>Profit before Tax (III - IV)</b>	<b>49</b>	<b>73</b>	<b>126</b>	<b>362</b>	<b>(281)</b>	<b>30</b>
<b>VI</b>	<b>Tax Expenses:</b>						
	a) Current Tax	-	-	5	-	5	12
	b) Deferred Tax Expenses/ (Credit)	10	50	(9)	63	(26)	8
	c) Tax for Earlier Years	3	-	-	3	-	1
		13	50	(4)	66	(21)	21
<b>VII</b>	<b>Profit/ (Loss) for the period (V - VI)</b>	<b>36</b>	<b>23</b>	<b>130</b>	<b>296</b>	<b>(260)</b>	<b>9</b>
<b>VIII</b>	<b>Other Comprehensive Income</b>						
	(A) (i) Items that will not be reclassified to the Consolidated Statement of Profit and Loss	(1)	-	-	(1)	1	(1)
	(ii) Income Tax relating to Items that will not be reclassified the Consolidated Statement of Profit and Loss	-	-	-	-	-	-
	(B) (i) Items that will be reclassified to the Standalone Statement of Profit and Loss	-	-	-	-	-	-
	(ii) Income Tax relating to Items that will be reclassified the Standalone Statement of Profit and Loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>1</b>	<b>(1)</b>
<b>IX</b>	<b>Total Comprehensive Income for the period (VII+VIII)</b>	<b>35</b>	<b>23</b>	<b>130</b>	<b>295</b>	<b>(259)</b>	<b>8</b>
<b>X</b>	<b>Net Profit attributable to</b>						
	(a) Owners of the Holding Company	36	23	117	296	(262)	6
	(b) Non-controlling interest	-	-	13	-	2	3
		36	23	130	296	(260)	9
	<b>Other Comprehensive Income attributable to</b>						
	(a) Owners of the Holding Company	(1)	-	-	(1)	1	(1)
	(b) Non-controlling interest	-	-	-	-	-	-
		(1)	-	-	(1)	1	(1)
	<b>Total Comprehensive Income attributable to</b>						
	(a) Owners of the Holding Company	35	23	117	295	(261)	5
	(b) Non-controlling interest	-	-	13	-	2	3
		35	23	130	295	(259)	8
<b>XI</b>	<b>Paid-up Equity Share Capital (Face value of ₹10/- per share)</b>	<b>216.15</b>	<b>216.15</b>	<b>216.15</b>	<b>216.15</b>	<b>216.15</b>	<b>216.15</b>
<b>XII</b>	<b>Other Equity as per Balance Sheet of the previous accounting year</b>	-	-	-	-	-	1567
<b>XIII</b>	<b>Earning Per Share of ₹10/- each (Not annualised)</b>						
	- Basic & Diluted (₹)	1.67	1.06	6.01	13.69	(12.03)	0.42





**Notes:**

- 1 The above consolidated unaudited financial results of Orient Beverages Ltd. (Holding Company) and its subsidiary for the quarter and nine month ended 31st December, 2024 were reviewed by the Audit Committee and thereafter, approved by the Board of Directors of the Holding Company at their meeting held on 8th February, 2025. The Statutory Auditors have carried out a limited review of the above financial results for the quarter and nine month ended 31st December, 2024.
- 2 The Group operates in one Segment only i.e. Beverage", so no separate Segment reporting is required.
- 3 These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind-AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- 4 The Holding Company has sold 2,76,550 Equity Shares of Rs. 10/- each (approx. 40.02 %) of M/s Satyanarayan Rice Mill Pvt. Ltd. (SRMPL) on 1st April, 2024 and as a result shareholding of the Holding Company in the said SRMPL has come down to 14.98 % (approx.) only, so SRMPL is no more a subsidiary of the M/s Orient Beverages Ltd. w.e.f. 1st April, 2024 accordingly financial results of SRMPL are not included in the above consolidation of financial results for the Quarter and nine months ended 31st December, 2024.
- 5 No Income Tax is payable by the Holding Company for the period 01.04.2024 to 31.12.2024 (Assessment Year 2025-26) based on the computation of Income as per provisions of the Income Tax Act, 1961 and provision for current and deferred tax will be considered by the Subsidiary at the year end only.
- 6 Figures of previous periods have been rearranged/ regrouped, wherever found necessary.

For ORIENT BEVERAGES LIMITED



N. K. Poddar  
Chairman  
DIN - 00304291

Place : Kolkata  
Dated : 8th February, 2025

