

ORIENT BEVERAGES LIMITED



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

OBL: CS: 2024: 141

Dated: 14th November, 2024

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

Dear Sir/Madam,

Sub: Outcome of Board Meeting of the Company

Pursuant to Regulation 30 read with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended), We enclosed herewith please find Statement of Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2024 along with Limited Review Report on the same by the Statutory Auditors of the Company.

The said results have been duly considered and taken on record by the Board of Directors at their meeting held on 14th November, 2024. Further, the said results have been duly certified by the Chief Executive Officer and Chief Financial Officer of the Company pursuant to Regulation 33(2)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended).

The Board Meeting commenced at 11.00 AM and concluded at 7.00 PM.

This is for your kind information and 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.
● Dag. No. 418 & 419, Durgapur Expressway, Durgapur Toll Plaza, Dankuni, Hooghly - 712 310.
● Sankrial Industrial Park, Near Dhulagarh Toll Plaza, Bhagabatipur, Howrah - 711 313.

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 Half Year ended September 30, 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 half year ended September 30 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. The preparation of this statement in accordance with the recognition and measurement principles as laid down in Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read together with relevant rules and other accounting principles generally accepted in India is the responsibility of the Company's management and has been approved by the Board of Directors of the Company on 14th November, 2024. 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.




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: 24016590BKHFYJ6234

Place: Kolkata

Date: November 14, 2024



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 HALF YEAR ENDED 30TH SEPTEMBER, 2024

₹ In Lakh

SI No	Particulars	Quarter Ended			Half Year ended		Year ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
I	Income						
	(a) Revenue from Operations	3485	3857	3,195	7,342	6,359	12,561
	(b) Other Income	200	187	106	387	240	815
	Total Income	3,685	4,044	3,301	7,729	6,599	13,376
II	Expenses						
	a) Cost of Materials Consumed	664	739	480	1403	1144	2130
	b) Purchase of Stock-in-Trade	892	946	802	1838	1,585	3,158
	c) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-in-Trade	(24)	32	75	8	38	25
	d) Employee Benefits Expense	549	546	524	1095	950	1995
	e) Finance Costs	195	172	187	367	369	718
	f) Depreciation and Amortisation Expense	59	66	64	125	128	249
	g) Other Expenses	1289	1362	1,213	2651	2,327	4,651
	Total Expenses	3,624	3,863	3,345	7,487	6,541	12,926
III	Profit before exceptional items and tax (I - II)	61	181	(44)	242	58	450
IV	Exceptional Items	-	-	527	-	527	527
V	Profit before Tax (III - IV)	61	181	(571)	242	(469)	(77)
VI	Tax Expenses:						
	a) Current Tax	-	-	-	-	-	-
	b) Deferred Tax Expenses/ (Credit)	50	3	(11)	53	(21)	14
	c) Tax for Earlier Years	-	-	-	-	-	-
		50	3	(11)	53	(21)	14
VII	Profit/ (Loss) for the period (V - VI)	11	178	(560)	189	(448)	(91)
VIII	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to the Standalone Statement of Profit and Loss	-	-	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	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	1	-	1	(1)
IX	Total Comprehensive Income for the period (VII+VIII)	11	178	(559)	189	(447)	(92)
X	Paid-up Equity Share Capital (Face value of 30.09.24 ₹10/- per share)	216.15	216.15	216.15	216.15	216.15	216.15
XI	Other Equity as per Balance Sheet of the previous accounting year	-	-	-	-	-	1612
XII	Earning Per Share of ₹10/- each (Not annualised)						
	- Basic & Diluted (₹)	0.51	8.24	(25.91)	8.74	(20.71)	(4.21)

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For ORIENT BEVERAGES LTD.



Chairman

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(**₹ in Lakh**)

SL No.	Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
A	ASSETS		
1	Non - Current Assets		
	a) Property, Plant and Equipment	2,178	2,084
	b) Right-of-use Assets	715	753
	c) Capital Work-in-Progress	4	4
	d) Financial Assets		
	i) Investments	284	301
	ii) Other Financial Assets	183	170
	e) Deferred Tax Assets (Net)	115	168
	f) Other Non - Current Assets	586	586
	Total Non - Current Assets	4,065	4,066
2	Current Assets		
	a) Inventories	1,220	1,251
	b) Financial Assets		
	i) Investments	211	186
	ii) Trade Receivables	1,107	805
	iii) Cash and Cash Equivalents	582	418
	iv) Bank Balances other than Cash and Cash Equivalents	6	6
	v) Loans	3,952	3,241
	c) Current Tax Assets (Net)	58	42
	d) Other Current Assets	1,814	1,033
	Total Current Assets	8,950	6,982
	TOTAL ASSETS	13,015	11,048
B	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity Share Capital	216	216
	b) Other Equity	1,801	1,612
	Total Equity	2,017	1,828
2	Liabilities		
	Non - Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	2,717	1,027
	ii) Lease Liabilities	402	403
	iii) Trade Payables		
	Total outstanding dues of Micro Enterprises and Small Enterprises	-	-
	Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	-	-
	iv) Other Financial Liabilities	327	298
	b) Provisions	90	79
	Total Non-Current Liabilities	3,536	1,807
3	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	4,541	4,786
	ii) Lease Liabilities	52	64
	iii) Trade Payables		
	Total outstanding dues of Micro Enterprises and Small Enterprises	208	198
	Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	1,066	1,090
	iv) Other Financial Liabilities	980	603
	b) Other Current Liabilities	527	554
	c) Provisions	88	118
	Total Current Liabilities	7,462	7,413
	TOTAL EQUITY AND LIABILITIES	13,015	11,048

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TIWARI & COMPANY
Chartered Accountants

18 NOV 2024

107/1, Park Street

for ORIENT BEVERAGES LTD.

Chairman

UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

Particulars		Half Year Ended	
		30.09.2024	30.09.2023
		(Unaudited)	(Unaudited)
(₹ in Lakh)			
A. Cash Flows from Operating Activities:			
Profit before Tax		242	(469)
Adjustments for:			
Depreciation and Amortisation Expense		125	128
Interest Received		(192)	(187)
Finance Costs		367	369
Profit on sale of Investment (Shares)		(34)	(31)
Profit on Sale of Mutual Fund Investments		-	(2)
(Appreciation)/ Diminution in the value of Mutual Fund:			
Current Investment		27	-
Loss on Sale of Property, Plant and Equipment		1	527
Loss on Sale of Mutual Fund Investments		-	1
Re-measurement of Employee Benefits		-	1
Operating Profit before Working Capital Changes		536	337
Changes in Working Capital:			
(Increase) / Decrease in Inventories		31	23
(Increase) / Decrease in Trade Receivables		(302)	(13)
(Increase) / Decrease in Financial Assets - Loans		(11)	(7)
(Increase) / Decrease in Other Current Assets		(781)	63
(Increase) / Decrease in Other Financial Assets		(13)	4
(Increase) / Decrease in Other Non - Current Assets		-	7
Increase/ (Decrease) in Lease Liabilities		(13)	(11)
Increase/ (Decrease) in Trade Payables		(14)	(334)
Increase / (Decrease) in Provisions		(19)	(4)
Increase/ (Decrease) in Other Financial Liabilities		406	161
Increase/ (Decrease) in Other Current Liabilities		(27)	128
Cash Generated from Operations		(207)	354
Income Tax paid (Net of Provision)		(16)	(2)
Net Cash Flow from Operating Activities		(223)	352
B. Cash Flow from Investing Activities:			
Purchase of Property, Plant and Equipment		(181)	(659)
Proceeds from Sale of Property, Plant and Equipment		-	801
Purchase of Current Investments		(253)	(53)
Proceeds from Sale of Current Investments		201	53
Purchase of Non - Current Investments		(32)	(1)
Proceeds from Sale of Non Current Investments		82	86
Loan given to the Parties		(700)	(175)
Interest Received		192	187
Net Cash Flow from Investing Activities		(691)	239
C. Cash Flow from Financing Activities:			
Proceeds from Long Term Borrowings		1,690	(109)
Proceeds from Short Term Borrowings		(245)	(127)
Finance Costs		(367)	(369)
Net Cash used in Financing Activities		1,078	(605)
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)		164	(14)
Opening Cash and Cash Equivalent		418	338
Closing Cash and Cash Equivalent		582	324
Components of Cash and Cash Equivalents			
On Current Accounts		395	247
Cash on Hand		187	77
Cash and Bank Balances		582	324

TIWARI & COMPANY
Chartered Accountants

14 NOV 2024

107/1, Park Street
Kolkata - 700 016

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 half year ended 30th September, 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 14th November, 2024. The Statutory Auditors have carried out a limited review of the above financial results for the quarter and half year ended 30th September, 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 30.09.2024 (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.

For Orient Beverages Limited



N. K. Poddar
Chairman
DIN - 00304291

Place : Kolkata
Dated : 14th November, 2024



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 Half Year ended September 30, 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 half year ended September 30 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 entities:
 - a) Orient Beverages Ltd., Holding, and
 - b) Sharad Quench Pvt. Ltd., Subsidiary



Tiwari & Company

CHARTERED ACCOUNTANTS

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report 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 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 assets of Rs.716 lakh as at September 30, 2024, total revenues of Rs. 518 lakh and Rs. 1097 lakh, total net profit/ (Loss) after tax of Rs.12 lakh and Rs.71 lakh, total comprehensive income of Rs.12 lakh and Rs.71 lakh, for the quarter ended September 30, 2024 and the half year ended on that date respectively, and net cash outflows of Rs.25 lakh for the period from April 01, 2024 to September 30, 2024 as considered in the Statement which have been reviewed by the independent auditors. The independent auditors' report on interim financial results of this entity 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 this subsidiary 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


Partner

(Parmanand Tiwari)
Partner
Membership No. 016590
UDIN: 24016590BKHFYK8333

Place: Kolkata
Date: November 14, 2024



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 CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ in Lakh)

Sl No	Particulars	Quarter Ended			Half Year ended		Year ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
I	Income						
	(a) Revenue from Operations	4001	4434	3,729	8,435	7,553	14,869
	(b) Other Income	202	188	107	390	238	810
	Total Income	4,203	4,622	3,836	8,825	7,791	15,679
II	Expenses						
	a) Cost of Materials Consumed	977	1044	1001	2021	2246	4324
	b) Purchase of Stock-in-Trade	892	946	557	1838	1,088	1,858
	c) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(30)	53	83	23	79	50
	d) Employee Benefits Expense	601	595	574	1196	1044	2251
	e) Finance Costs	194	172	211	366	419	836
	f) Depreciation and Amortisation Expense	60	67	72	127	145	283
	g) Other Expenses	1436	1505	1,402	2941	2,650	5,520
	Total Expenses	4,130	4,382	3,900	8,512	7,671	15,122
III	Profit before exceptional items and tax (I - II)	73	240	(64)	313	120	557
IV	Exceptional items	-	-	527	-	527	527
V	Profit before Tax (III - IV)	73	240	(591)	313	(407)	30
VI	Tax Expenses:						
	a) Current Tax	-	-	-	-	-	12
	b) Deferred Tax Expenses/ (Credit)	50	3	(8)	53	(17)	8
	c) Tax for Earlier Years	-	-	-	-	-	1
		50	3	(8)	53	(17)	21
VII	Profit/ (Loss) for the period (V - VI)	23	237	(583)	260	(390)	9
VIII	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to the Consolidated Statement of Profit and Loss	-	-	1	-	1	(1)
	(ii) Income Tax relating to Items that will not be reclassified the Consolidated Statement of Profit and Loss	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	1	-	1	(1)
IX	Total Comprehensive Income for the period (VII+VIII)	23	237	(582)	260	(389)	8
X	Net Profit attributable to						
	(a) Owners of the Holding Company	23	237	(570)	260	(378)	6
	(b) Non-controlling interest	-	-	(12)	-	(11)	3
		23	237	(582)	260	(389)	9
	Other Comprehensive Income attributable to						
	(a) Owners of the Holding Company	-	-	-	-	-	(1)
	(b) Non-controlling interest	-	-	-	-	-	(1)
	Total Comprehensive Income attributable to	23	237	(570)	260	(378)	5
	(a) Owners of the Holding Company	-	-	(12)	-	(11)	3
	(b) Non-controlling interest	23	237	(582)	260	(389)	8
XI	Paid-up Equity Share Capital (Face value of ₹10/- per share)	216.15	216.15	216.15	216.15	216.15	216.15
XII	Other Equity as per Balance Sheet of the previous accounting year	-	-	-	-	-	1567
XIII	Earning Per Share of ₹10/- each (Not annualised) - Basic & Diluted (₹)	1.06	10.96	(26.97)	12.03	(18.04)	0.42

TIVARI & COMPANY
Chartered Accountants

14 NOV 2024

107/1, Park Street

For ORIENT BEVERAGES LTD.

Page 1 of 4

(Signature)
Chairman

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(₹ In Lakh)

Sl. No.	Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
A	ASSETS		
1	Non - Current Assets		
	a) Property, Plant and Equipment	2,190	2,578
	b) Right-of-use Assets	715	753
	c) Capital Work-in-Progress	4	287
	d) Goodwill	-	59
	e) Financial Assets		
	i) Investments	274	223
	ii) Other Financial Assets	268	304
	f) Deferred Tax Assets (Net)	115	164
	g) Other Non - Current Assets	586	586
	Total Non - Current Assets	4,152	4,954
2	Current Assets		
	a) Inventories	1,292	1,390
	b) Financial Assets		
	i) Investments	211	186
	ii) Trade Receivables	1,462	1,007
	iii) Cash and Cash Equivalents	622	504
	iv) Bank Balances other than Cash and Cash Equivalents	6	6
	v) Loans	3,966	3,110
	c) Current Tax Assets (Net)	59	154
	d) Other Current Assets	2,076	961
	Total Current Assets	9,694	7,318
	TOTAL ASSETS	13,846	12,272
B	EQUITY AND LIABILITIES		
1	Equity		
	a) Share Capital	216	216
	b) Other Equity	1,834	1,567
		2,050	1,783
	Equity attributable to the Shareholders of the Company		
	Non Controlling Interests	-	49
	Total Equity	2,050	1,832
2	Liabilities		
	Non - Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	2,717	1,026
	ii) Lease Liabilities	402	403
	iii) Trade Payables		
	Total outstanding dues of Micro Enterprises and Small Enterprises	-	-
	Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	-	-
	iv) Other Financial Liabilities	327	298
	b) Provisions	90	79
	Total Non-Current Liabilities	3,536	1,806
3	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	4,541	5,252
	ii) Lease Liabilities	52	64
	iii) Trade Payables		
	Total outstanding dues of Micro Enterprises and Small Enterprises	208	828
	Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	1,650	1,075
	iv) Other Financial Liabilities	1,044	637
	b) Other Current Liabilities	677	660
	c) Provisions	88	118
	Total Current Liabilities	8,260	8,634
	TOTAL EQUITY AND LIABILITIES	13,846	12,272

TIWARI & COMPANY
Chartered Accountants

14/10/2024
107/1, Park Street
Kolkata - 700 016

For ORIENT BEVERAGES LTD.

Chairman

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(₹ in Lakh)

Particulars	Half Year Ended	
	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)
A. Cash Flows from Operating Activities:		
Profit before Tax	313	(407)
Adjustments for:		
Depreciation and Amortisation Expense	127	145
Interest Received	(194)	(183)
Finance Costs	366	419
Profit on Sale of Investment (Shares)	(34)	(31)
Profit on Sale of Mutual Fund Investments	-	(2)
(Appreciation)/ Diminution in the value of Mutual Fund:		
Current Investment	27	-
Loss on Sale of Property, Plant and Equipment	1	527
Loss on Sale of Mutual Fund Investments	-	1
Re-measurement of Employee Benefits	-	1
Operating Profit before Working Capital Changes	606	470
Changes in Working Capital:		
(Increase) / Decrease in Inventories	33	62
(Increase) / Decrease in Trade Receivables	(463)	26
(Increase) / Decrease in Financial Assets - Loans	(5)	(7)
(Increase) / Decrease in Other Current Assets	(985)	131
(Increase) / Decrease in Other Financial Assets	(13)	(12)
(Increase) / Decrease in Other Non - Current Assets	-	7
Increase/ (Decrease) in Lease Liabilities	(13)	(11)
Increase/ (Decrease) in Trade Payables	28	(228)
Increase / (Decrease) in Provisions	(19)	(4)
Increase/ (Decrease) in Other Financial Liabilities	459	125
Increase/ (Decrease) in Other Current Liabilities	53	277
Cash Generated from Operations	(319)	836
Income Tax paid (Net of Provision)	93	(142)
Net Cash Flow from Operating Activities	(226)	694
B. Cash Flow from Investing Activities:		
Purchase of Property, Plant and Equipment	(181)	(822)
Proceeds from Sale of Property, Plant and Equipment	-	801
Purchase of Current Investments	(253)	(53)
Proceeds from Sale of Current Investments	201	53
Purchase of Non - Current Investments	(32)	(1)
Proceeds from Sale of Non Current Investments	82	86
Loan given to the Parties	(726)	(228)
Interest Received	194	183
Net Cash Flow from Investing Activities	(715)	19
C. Cash Flow from Financing Activities:		
Proceeds from Long Term Borrowings	1,690	(110)
Proceeds from Short Term Borrowings	(245)	(227)
Finance Costs	(366)	(419)
Net Cash used In Financing Activities	1,079	(756)
Net Increase/ (Decrease) In Cash and Cash Equivalents (A+B+C)	138	(43)
Opening Cash and Cash Equivalent	484	380
Closing Cash and Cash Equivalent	622	337
Components of Cash and Cash Equivalents		
On Current Accounts	435	245
Cash on Hand	187	92
Cash and Bank Balances	622	337

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For ORIENT BEVERAGES LTD.

[Signature]
Chairman

Notes:

- 1 The above consolidated unaudited financial results of Orient Beverages Ltd. (Holding Company) and its subsidiary (M/s Sharad Quench Pvt. Ltd.) for the quarter and half year ended 30th September, 2024 were reviewed by the Audit Committee and thereafter, approved by the Board of Directors of the Holding Company at their meeting held on 14th November, 2024. The Statutory Auditors have carried out a limited review of the above financial results for the quarter and half year ended 30th September, 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 six months ended 30th September, 2024.
- 5 No Income Tax is payable by the Holding Company for the period 01.04.2024 to 30.09.2024 (Assessment Year 2025-26) based on the computation of Income as per provisions of the Income Tax Act, 1961, and provision for current tax 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 : 14th November, 2024

