ORIENT BEVERAGES LIMITED



Regd. Office: Aelpe Court, 3rd Floor, 225C, A. J. C. Bose Road, Kolkata - 700 020.

Phone: 033-2281 7001 • Email: orientbeverages@rediffmail.com, Website: www.obl.org.in

CIN: L15520WB1960PLC024710

OBL: CS: 2021: 75

Dated: 14th August, 2021

BSE Ltd.

Corporate Relationship Department 1st Floor, New Trading Ring, Rotunda Building, P. J. Towers, Dalal Street.

<u>Mumbai - 400 001</u>

... 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 Statements of Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended 30th June, 2021 along with Limited Review Reports 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 August, 2021. 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).

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



D. MITRA & COMPANY

CHARTERED ACCOUNTANTS

107/1, PARK STREET, KOLKATA – 700016 Phone No.: 2226 9275 / 2226 9217

Independent Auditor's Review Report on the Quarterly Unaudited 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 Beverages Limited,

We have reviewed the accompanying statement of unaudited standalone financial results of **Orient Beverages** Limited (the 'Company') for the quarter ended June 30, 2021 (the 'Statement') being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read as amended (the "Listing Regulations").

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.

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.

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.

Emphasis of Matter

We draw attention to note no.4 of the Financial Results in respect of the management's evaluation of COVID-19 impact on the performance of the Company.

Our conclusion is not modified in respect of this matter.

For D. Mitra & Co. Chartered Accountants Firm's Registration Number 328904E

D. K. Mitra Partner

Membership No. 017334

UDIN: 21017334AAAAJF6839

Place: Kolkata

Date: August 14, 2021

D. MITRA & COMPANY

CHARTERED ACCOUNTANTS

107/1, PARK STREET, KOLKATA - 700016

Phone No.: 2226 9275 / 2226 9217

Independent Auditor's Review Report on the Quarterly Unaudited 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 Beverages Limited.

- We have reviewed the accompanying statement of unaudited consolidated financial results of Orient Beverages Limited (the "Holding Company") and its subsidiaries (the Holding and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2021 (the 'Statement') being submitted by the Holding Company pursuant to the requirements 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 Company's Management and approved by the Holding Company's Board of Directors, 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 as amended, read with relevant rules issued thereunder 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 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- The Statement includes the results of the following entities:
 - a) Orient Beverages Ltd., Holding Company
 - b) Sharad Quench Pvt. Ltd., Subsidiary
 - c) Satyanarayan Rice Mill 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 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 two subsidiaries, whose unaudited interim financial results include total revenues of Rs. 209 Lakh, total net profit/ (loss) after tax of (Rs.19 Lakh) and total comprehensive income/ (Loss) of (Rs.19 Lakh) for the quarter ended June 30, 2021, as considered in the Statement which have been reviewed by independent auditors. The independent auditors' 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.

7. Emphasis of Matter

We draw attention to note no.4 of the Financial Results in respect of the management's evaluation of COVID-19 impact on the performance of the Group.

Our conclusion is not modified in respect of this matter.

For D. Mitra & Co. Chartered Accountants Firm's Registration Number 328904E

D. K. Mitra Partner

Membership No. 017334 UDIN: 21017334AAAAJG4570

Place: Kolkata

Date: August 14, 2021

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Particulars Statement of Samuclatone and Connomidated Inhandined Financial Results for the quarter ended 30th June, 2271 Consolidated Financial Results for the quarter ended 30th June, 2271 Consolidated Financial Results for the quarter ended 30th June, 2271 Consolidated Financial Results for the quarter ended 30th June, 2271 Consolidated Financial Results for the quarter ended 30th June, 2271 Consolidated Financial Results for the quarter ended 30th June, 2271 Consolidated Financial Results for the quarter ended 30th June, 2271 Consolidated Financial Results for the quarter ended 30th June, 2271 Consolidated Financial Results for the quarter ended 30th June, 2271 Consolidated Financial Results for the quarter ended 30th June, 2271 Consolidated Financial Results for the quarter ended 30th June, 2271 Consolidated Financial Results for the quarter ended 30th June, 2271 Consolidated Financial Results for the quarter ended 30th June, 2271 Consolidated Financial Results for the quarter ended 30th June, 2271 Consolidated Financial Results for the quarter ended 30th June, 2271 Consolidated Financial Results for the quarter ended 30th June, 2271 Consolidated Financial Results for the particle of Finan				Regd. Office: "A	velpe Court", 3rd	Floor,	200000000000000000000000000000000000000			
Particulars Statement of Standalone and Counter an			225C, A		Kolkata - 70002	0, W. B., Ph. (133) 2281-7001			
Particulars Particulars Consolidated Consol		Staten	nent of Standalone and C	onsolidated Unaudit	ed Financial Result	s for the quarte	ended 30th June,	2021		
Standalone										R/
Counting and particle and par	S			Standalo	ne			Conso	lidated	
Income I			Quarter ended 30.06.2021 (Unaudited)	Quarter ended 31.03.2021 (Audited)	Quarter ended 30.06.2020 (Unaudited)	Year ended 31.03.2021 (Audited)	Quarter ended 30.06.2021 (Unaudited)	Quarter ended 31.03.2021 (Audited)	Quarter ended 30.06.2020 (Unaudited)	Year ended 31.03.2021 (Audited)
(b) Other Income (c) Ot	_	Income								
(b) Other Income 1,093 1,604 1,603 1,604 1,603		(a) Revenue from Operations	1001	1454	642	4,284	1,118	1,601	669	4,638
Total Income 1,083 1,603 731 4,734 1,211 1,753 787 6 Expenses a) Cost of Materials Consumed 158 420 103 989 296 621 176 36 a) Cost of Materials Consumed 149 149 158 110 495 623 36 176 36 <td></td> <td>(b) Other Income</td> <td>92</td> <td>149</td> <td>88</td> <td>450</td> <td>93</td> <td>152</td> <td>88</td> <td>446</td>		(b) Other Income	92	149	88	450	93	152	88	446
Expenses 999 296 621 176 990 296 621 176 990 296 621 176 990 296 621 176 990 296 621 176 990 296 621 176 990 296 621 176 990 296 296 936 990 296 296 936 990 296 296 296 990 296 296 296 990 296 990 296		Total Income	1,093	1,603	731	4,734	1,211	1,753	787	5,084
b) Purchase of Stock-in-Trade b) Purchase of Stock-in-Trade c) Sto		Exception in the second in the								
b) Purchase of Stock-in-Trade Ol Changes in Innendired Scock. Ol Changes Innendired Scock. Ol Changes Innendired Scock. Ol Changes Innendired Scock. Ol Change		a) Cost of Materials Consumed	158	420	103	989	296	621	176	1466
o) Changes in Inventories of Finished Goods. Verychich Progress and Stockin-Trade 369 414 302 414 302 1453 368 414 302 414 302 1463 316 40 Work-ch-Progress and Stockin-Trade 369 9 Project Expense 115 129 83 431 145 40 91 91 91 91 91 91 91 91 91 91 91 91 91		b) Purchase of Stock-in-Trade	149		110	495	62	36	36	96
Work-in-Progress and Stock-in-Trade 14 (15) 1 (5) 26 (16) (4) 0) Employee Benefits Expense .		c) Changes in Inventories of Finished Goods,								
O Employee Benefits Expense 369 414 302 1.463 386 430 318		Work-in-Progress and Stock-in-Trade	14		-	(5)	26	(16)	3	(10)
6 Project Expense 1.5 1.9 1.		d) Employee Benefits Expense	369		302	1,463	386	430	318	1533
15 129 83 431 125 145 91 15 159 145 145 91 15 159 147 40 36 343 15 15 15 145 145 145 145 15 15 145 145 145 145 15 15 145 145 145 145 15 15 145 145 145 145 15 15 15 145 145 145 15 15 145 145 145 15 15 145 145 145 15 15 145 145 145 15 15 15 145 145 15 15 15 145 145 15 15 15 145 145 15 15 15 15 15 15 15		e) Project Expense	•		3	0.70	a	40	2	75
9) Depreciation and Amortisation Expenses 1,318 1,740 945 5,503 1,458 1,930 1,004 5 Total Expenses 1,318 1,740 945 5,503 1,458 1,930 1,004 5 Exceptional items and tax (i - ii) (225) (137) (214) (769) (247) (177) (217) (217) Exceptional items Exceptional items Defined before Tax (iii - Iv) (225) (137) (137) (214) (769) (247) (177) (217) (217) Exceptional items Defined before Tax (iii - Iv) (225) (137) (137) (214) (769) (247) (177) (217) (217) Exceptional items Defined before Tax (iii - Iv) (225) (137) (137) (214) (769) (247) (177) (217) (217) Exceptional items Defined before Tax (iii - Iv) (225) (137) (137) (214) (769) (11) (769) (11) (45) (11) (45) (11) Exceptional items and tax (i - ii) (225) (137) (217) (217) (218) Exceptional items Exceptional items Exceptional items Defined Expenses Exceptional items Exceptional ite		f) Finance Costs	115		83	431	125	145	91	475
Digital Expenses 1,318 601 310 1,983 523 638 343 343 345		g) Depreciation and Amortisation Expense	35		36	147	40	36	39	158
Total Expenses 1,318 1,740 945 5,503 1,458 1,930 1,004 1,005 1,004 1,004 1,005 1,004 1,004 1,005 1,004 1,005 1,004 1,005 1,006 1,006 1,004 1,006		h) Other Expenses	478		310	1,983	523	638	343	2138
Profit before exceptional items and tax (1- ii) (225) (137) (214) (769) (247) (177) (218) (218) (218) (218) (218) (218) (218) (218)	\perp	Total Expenses	1,318			5,503	1,458	1,930	1,004	5,931
Exceptional items Care C	=	Profit before exceptional items and tax (I - II)	(225)			(769)	(247)	(177)	(217)	(847)
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a) Current Tax b) Deferred Tax Expenses/ (Reversal) c) Tax for Earlier Year (8) (32) 1 (45) 1 c) Tax for Earlier Year (8) (32) 1 (44) 1 c) Tax for Earlier Year (8) (32) 1 (44) 1 c) Tax for Earlier Year (8) (32) 1 (44) 1 c) Tax for Earlier Year (8) (32) (11) (44) 1 c) Tax for Earlier Year (9) (32) (11) (44) 1 c) Tax for Earlier Year (105) (105) (215) (133) (218)	5	Tax Expenses:								
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C) Tax for Earlier Year (8) (32) 1 (30) (11) (44) 1 Profit (Loss) for the period (V - VI) (217) (217) (105) (215) (739) (236) (133) (218)		b) Deferred Tax Expenses/ (Reversal)	(8)			(30)	(11)		•	(43)
Profit (Loss) for the period (V - VI)		c) lax for Earlier Year	(8)		<u> </u>	(30)		(44)	•	(42)
Profit (Loss) for the period (V - VI)		100	()			(00)		(**)		(-1)
	₹		(217)						(218)	(808)
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Other Comprehensive Income reclassified to the Statement of Profit and Loss Quarter ended 30.06.2021 (Unaudited) Quarter ended 30.06.2021 (Unaudited) </th <th></th> <th>Particulars</th> <th></th> <th>Standalone</th> <th>one</th> <th></th> <th></th> <th>Conso</th> <th>Consolidated</th> <th></th>		Particulars		Standalone	one			Conso	Consolidated	
(1) (7) 2 (2) (1) (1) (7) 2 (2) (1) 			Quarter ended 30.06.2021 (Unaudited)	Quarter ended 31.03.2021 (Audited)	Quarter ended 30.06.2020 (Unaudited)	Year ended 31.03.2021 (Audited)	Quarter ended 30.06.2021 (Unaudited)	Quarter ended 31.03.2021 (Audited)	Quarter ended 30.06.2020 (Unaudited)	Year ended 31.03.2021 (Audited)
(A) (i) Items that will not be reclassified to the Statement of Profit and Loss (ii) Income Tax relating to Items that will not be reclassified the Statement of Profit and Loss (iii) Income Tax relating to Items that will be reclassified the Statement of Profit and Loss (iii) Income Tax relating to Items that will be reclassified the Statement of Profit and Loss (iv) Income Tax relating to Items that will be reclassified the Statement of Profit and Loss (iv) Income Tax relating to Items that will be reclassified the Statement of Profit and Loss (iv) Income Tax relating to Items that will be reclassified the Statement of Profit and Loss (iv) Income Tax relating to Items that will be reclassified the Statement of Profit and Loss (iv) Income Tax relating to Items that will be reclassified the Statement of Profit and Loss (iv) Income Tax relating to Items that will be reclassified the Statement of Profit and Loss (iv) Items that will be reclassified the Statement of Profit and Loss (iv) Items that will be reclassified the Statement of Profit and Loss (iv) Items that will be reclassified the Statement of Profit and Loss (iv) Items that will be reclassified the Statement of Profit and Loss (iv) Items that will be reclassified the Statement of Profit and Loss (iv) Items that will be reclassified to Profit and Loss (iv) Items that will be reclassified to Profit and Loss (iv) Items that will be reclassified to Profit and Loss (iv) Items that will be reclassified to Profit and Loss (iv) Items that will be reclassified to Profit and Loss (iv) Items that will be reclassified to Profit and Loss (iv) Items that will be reclassified to Profit and Loss (iv) Items that will be reclassified to Profit and Loss (iv) Items that will be reclassified to Profit and Loss (iv) Items that will be reclassified to Profit and Loss (iv) Items that will be reclassified to Profit and Loss (iv) Items that will be reclassified to Profit and Loss (iv) Items that will be reclassified to Profit and Loss (iv) Items that								The state of the s		
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(B) (i) Items that will be reclassified to the Statement of Profit and Loss (B) (i) Items that will be reclassified to the Statement of Profit and Loss (ii) Income Tax relating to Items that will be reclassified the Statement of Profit and Loss (iii) Income Tax relating to Items that will be reclassified the Statement of Profit and Loss Total Comprehensive Income for the period (VII + 21 (4) 7 7 7 7 10 10 10 10 10 10 10 10 10 10 10 10 10		(ii) Income Tax relating to Items that will not be			2	D	7	87	(9)	6
(B) (i) Items that will be reclassified to the Statement of Profit and Loss (ii) Income Tax relating to Items that will be reclassified the Statement of Profit and Loss (ii) Income Tax relating to Items that will be reclassified the Statement of Profit and Loss Total Other Comprehensive Income for the period (VII + (216) (R4) (732) (732) Total Comprehensive Income for the period (VII + (216) (R4) (732) (732) (732) Paid-up Equity Share Capital (Face value of ₹10/- per share) Earning Per Share (₹10/-) (not annualised for the quarter) - Basic (₹) - 10.04	100	reclassified the Statement of Profit and Loss	(1)			(2)	(1)	8	2	(6)
(216) (84) (219) (732) (216.15 216.15 216.15 216.15 -9.95 34.18		(B) (i) Items that will be reclassified to the Statement							4	7)
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(216) (84) (219) (732) 216.15 216.15 216.15 -10.04 -4.86 -9.95 34.18									(4)	
216.15 216.15 216.15 216.15 -10.04 -4.86 -9.95 34.18	Section 1	VIII)	(216)	(84)	(219)	(732)	(235)	(112)	(222)	(798)
Share (₹10/-) (not annualised for -10.04 -4.86 -9.95 34.18		Paid-up Equity Share Capital (Face value of ₹10/- per share)	216.15	216.15		216 15	21.810	20 20 21		
-10.04 -4.86 -9.95 34.18		Earning Per Share (₹10/-) (not annualised for the quarter)						2.017	210.13	216.15
		- Basic (₹)	-10.04	4.86	-9.95	34.18	-10 03	a t	0000	
- Diluted (₹)		- Diluted (₹)	-10.04	-4.86	56.6-	34 18	000	9	-10.09	-37.24

For ORIENT BEYERAGES LTD.

Segment wise Reporting for the Quarter ended 30th June, 2021

SINo		1 Segment Revenue :	a) Beverage	b) Real Estate	c) Construction	d) Unallocated	Total Segn	Less: Inter	Net Sales/		2 Segment Results:	Profit (Loss	Finance cos	Chrit	а) Вечегаде	b) Real Estate	c) Construction	d) Unallocated	Total	Less: i) Finance Cost	ii) Offi	n) (iii	Total Profit
Particulars		tevenue :	9	ate	tion	ted	Total Segment Revenue	Less : Inter Segment Revenue	Net Sales/ Income from Operations		esults:	Profit (Loss) from ordinary activities before	Finance costs and exceptional item		ø	ate	tion	ted		ance Cost	 ii) Other un-allocable Expenditure net off 	iii) Un - allocable income	Total Profit before Tax
	Quarter ended 30.06.2021 (Unaudited)		972	29		•	1,001	•	1,001						(82)	(25)		-	(110)	115	•		(225)
Standalone	Quarter ended 31.03.2021 (Audited)		1,454	î	1		1,454		1,454						57	(65)	•		(8)	129	•		(497)
ne	Quarter ended 30.06.2020 (Unaudited)		612	30		5.	642		642			8			(146)	15	9	а	(131)	83			10447
	Year ended 31.03.2021 (Audited)		4.151	133	3		4 284	27.	4.284						(252)	(86)		1	(338)	431			(7007)
	Quarter ended 30.06.2021 (Unaudited)		1,089	000	3		1 118	2	1118						(42)	(25)			(122)	125	1		11.07
Conso	Quarter ended 31.03.2021 (Audited)		1 623	0.2041	100/	(77)	1 804	2	1 601	1001					80	(65)	(62)	(-0)	(32)	145	2		
Consolidated	Quarter ended 30.06.2020 (Unaudited)		673	2 6	000	07	. 000	200	008	200					(183)	15	2.5	-7	(175)	031)	5		1000
(V III LANIS)	Year ended 31.03.2021 (Audited)		007.7	4,400	133	SS		4,038	000	4,030					(000)	(98)	(96)	(00)	(75)	(3/2)	47.0		

For ORIENT BEVERAGÉS LTD.

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3 Segment Assets: Quarter ended 30.06.2021 Quarter ended 31.03.2021 Quarter ended 30.06.2020 Quarter ended 31.03.2021 Quarter ended 30.06.2020 Quarter ended 31.03.2021 Quarter ended
Segment Assets: 2093 1972 a) Beverage 6367 6452 c) Construction 91 84 d) Unallocated 91 84 Total Segment Assets 8551 8508 Segment Liabilities: 2093 1972 a) Beverage 5146 5009 c) Construction - - d) Unallocated - - e - - - e - - - e - - - e - -
a) Beverage b) Real Estate c) Construction d) Unallocated d) Unallocated c) Construction e) Unallocated
b) Real Estate 6367 6452 6058 c) Construction c) Construction 91 84 57 57 c) Construction 91 84 57 57 c) Construction 856ment Liabilities: 856ment Liabilities: 856ment Liabilities: 856ment Liabilities: 856ment Liabilities 95 6981 6981 6275 c) Construction
c) Construction -
d) Unallocated 91 84 57 Total Segment Assets 8551 8508 8326 Segment Liabilities: 2093 1972 2211 a) Beverage 5146 5009 4064 c) Construction - - - d) Unallocated - - - Total Segment Liabilities 7239 6981 6275
Total Segment Assets 8551 8508 8326 Segment Liabilities : 2093 1972 2211 a) Beverage 5146 5009 4064 c) Construction - - - d) Unallocated - - - Total Segment Liabilities 7239 6981 6275
Segment Liabilities : 2093 1972 2211 a) Beverage 5146 5009 4064 b) Real Estate - - - c) Construction - - - d) Unallocated - - - Total Segment Liabilities 7239 6981 6275
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For ORIENT BEVERAGES LTD.



7	The standalone unaudited financial results of M/s Orient Beverages Ltd. (the 'Holding Company') for the Quarter ended 30th June, 2021 and consolidated unaudited financial results of the Holding Company and its subsidiaries (M/s Sharad Quench Pvt. Ltd. and M/s Satyanarayan Rice Mill Pvt. Ltd.) for the quarter ended 30th June, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company at their meeting held on 14th August, 2021.
8	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	A Due to nationwide lockdown from 25th March, 2020 to 31st May, 2020 and further partial lock down from time to time in the States of West Bengal and Jharkhand i.e. the territory where the Company and/or its subsidiaries (together referred to as 'Group') has got its operations, consequant to 1st and 2nd waves of Covid-19 pandemic, the Group's Sales, Profitability and over all performance has been affected very badly. The Group has assessed its assets and liabilities as on the date of meeting and has concluded that no material adjustments are required in the financial statements. The Group continues to closely monitor the rapidly changing situation. The impact of COVID-19 on the Group's financial results may differ from that estimated as at the date of approval of these financial results.
v.	The principal lease of the property situated at 225/C, A. J. C. Bose Road, Kolkata - 700020 held by the Holding Company for a period of 58 years and which had been sublet to various occupiers had expired on 11th May, 2019. Negotiations for renewal of the lease was going on. However one M/s Macneill Properties LLP has obtained lease of the said property in their favour. The Holding Company has handed over maintenance of the said property to the M/s Macneill Properties LLP with effect from 1st July, 2021. Negotiations for acquiring sub-lease of the space occupied by the Holding Company i.e. Orient Beverages Limited from M/s Macneill Properties LLP are going on.
9	6 No Income Tax is payable for the period 01.04.2021 to 30.06.2021 (Assessment Year 2022-23) based on the computation of Income as per provisions of the Income Tax Act, 1961, hence no provision for Current Tax has been made.
7	7 Figures of previous periods have been rearranged/ regrouped, wherever found necessary.
	For Orient Beyerages Limited
Place	Report Eller
Dated	gust, 2021