Date: 14.02.2025

To, **BSE** Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001

National Stock Exchange of India Limited Exchange Plaza, Plot No. C-1, Block G, Bandra Kurla Complex, Bandra (East) Mumbai - 400051

Scrip Code: 541206 Trading Symbol: OBCL ISIN: INE426Z01016

Sub: Integrated Filing (Financial) for the quarter ended December 31, 2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, we are submitting herewith the Integrated Filing (Financial) for the quarter ended December 31, 2024.

The same is available on the website of the Company at www.obclimited.com.

Kindly take note of the same.

Thanking you,

Yours Faithfully, For Orissa Bengal Carrier Ltd. MUSKAAN Digitally signed by MUSKAAN GUPTA Date: 2025.02.14 GUPTA 13:22:58 +05'30'

Muskaan Gupta Company Secretary & **Compliance Officer** 

admin@obclimited.com

www.obclimited.com

CIN No. Corp. Office

: L63090CT1994PLC008732 Registered office : Jiwan Bima Marg, Pandri, Raipur (C.G.) 492001 Tel. : 0771-4054518 : A-1, 3rd Floor, C.G. Elite Complex, Opp. Mandi Gate, Pandri Main Road, Raipur (C.G.) 492001, Tel.: 0771-2281310-30



admin@obclimited.com

www.obclimited.com

- A. FINANCIAL RESULTS: The unaudited financial results (Standalone & Consolidated) of the Company is filed with the stock exchanges on Friday, February 14, 2025 and the copy of the same is enclosed.
- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.: NA
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: NA
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2<sup>nd</sup> and 4<sup>th</sup> quarter): NA
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4<sup>th</sup> quarter): NA

# AGRAWAL MAHENDRA & CO.

**Chartered Accountants** 

CA Mahendra Kr. Agrawal F.C.A., F.C.S.



CA Sumit Jain B.Com, F.C.A.

Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly and year to date Financial Results of Orissa Bengal Carrier Limited for the Quarter ended 31<sup>st</sup> December, 2024 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of Orissa Bengal Carrier Limited

# Limited Review Report on unaudited consolidated financial results

We have reviewed the accompanying Statement of unaudited consolidated financial results of **Orissa Bengal Carrier Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income for the quarter ended **31**<sup>st</sup> **December 2024** and for the period from 01<sup>st</sup> April, 2024 to 31<sup>st</sup> December, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended **31**<sup>st</sup> December, 2023 and the corresponding period from 01<sup>st</sup> April, 2023 to 31<sup>st</sup> December, 2023, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

This statement, which is the responsibility of the Parent's Management and has been 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 ('the Act'), SEBI Circular SEBI/H0/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024 , (herein after referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 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 the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of MAHEW

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:

Sr. No.	Name of the Company	Relationship
1.	M/s. Orissa Bengal Carrier Limited	Parent Company
2.	M/s. OBCL Ventures Private Limited	Subsidiary Company

Based on our review conducted and procedures performed as stated in Paragraph 3 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 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 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

The accompanying Statement includes the unaudited interim financial results, in respect of one subsidiary company whose interim financial results reflect total assets of Rs. 1852.83 lakhs as at 31<sup>st</sup> December, 2024 and total revenue of Rs. 2130.12 lakhs and total net profit after tax of Rs. 76.23 lakhs and total comprehensive income of Rs. 76.23 lakhs for the quarter ended 31<sup>st</sup> December, 2024 and for the period from April 1, 2024 to December 31, 2024, as considered in the consolidated unaudited financial results which has been reviewed by its independent auditor.

The independent auditor's reports on interim financial results of the 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 the subsidiary is based solely on the report of such auditor and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

# For, Agrawal Mahendra & Co.

Chartered Accountants Mahendra Kumar Agrawal [M.K. Agrawal] Partner M. No.: 054931 FRN: 0322273C



Place: Raipur Date: 14.02.2025 UDIN: - 25054931BMOHIP6562

### ORISSA BENGAL CARRIER LIMITED

#### (CIN:L63090CTI994PLC008732) Regd. Off:- Jiwan Bima Marg, Pandri, Raipur(C.G.)-492001

Email ID : cs@obclimited.com: Website : www.obclimited.com : Ph. No. 0771-2281314

#### Statement of Consolidated Financial Results for the Quarter & Nine Months Ended 31st December, 2024 prepared in compliance with the Indian

(Amt. in Lakhs)

Audited Year

(Standalone)

31.03.2024

33.279.82

33,517.78

31,570,73

485.12 130.26

254.03

532.35

237.95

PARTICULARS		Unaudited	Unaudited			
		Quarter Ended	Nine Month Ended			
	(Consol	idated)	(Standalone)	(Consolidated)	(Standalone)	
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	
INCOME						
Revenue From Operations	9,249.08	7,978.25	9,229.70	24,769.91	26,111.76	
Other income	(60.10)	124.77	32.65	110.06	105.22	
Total Income	9,188.99	8,103.02	9,262.35	24,879.97	26,216.98	
EXPENSES						
Operating Expenses	8,578.01	7,483.17	8,701.28	23,166.07	24,568.52	
Employee Benefit Expenses	106.43	104.81	114.67	323.50	338.19	
Finance costs	105.32	74.86	53.02	221.69	88.23	
Depreciation and Amortisation Expense	177.34	147.15	62.24	434.00	176.10	
Other expenses	86.00	136.79	115.17	313.72	293.39	
Total Expenses	9,053.11	7,946.78	9,046.38	24,458.98	25,464.43	

Total Expenses	9,053.11	7,946.78	9,046.38	24,458.98	25,464.43	32,972.50
Profit Before Tax	135.88	156.24	215.97	420.99	752.56	545.28
Tax Expense						
Current Tax	66.84	14.70	57.71	108.59	197.19	134.06
Income Tax for Earlier Years	-	18.36	-	18.36	-	35.59
Deferred Tax	(10.60)	6.32	(1.45)	(4.17)	(5.60)	7.00
Total Tax Expense	56.23	39.38	56.26	122.78	191.60	176.65
Profit for the Period	79.65	116.85	159.71	298.21	560.96	368.62
Other Comprehensive Income						
Items that will not be reclassified to profit or loss						
Re-measurement gain on defined benefit plans	-	-	(26.71)	-	27.59	5.28
Income tax relating to remeasurement gain on defined benefit plans	-	-	3.05	-	(3.16)	(1.33)
Total Other Comprehensive Income	-	-	(23.66)	-	24.43	3.95
Total Comprehensive Income	79.65	116.85	136.05	298.21	585.39	372.57
Earnings Per Share (In Rs)						
(1) Basic	0.38	0.55	0.65	1.41	2.78	1.75
(2) Diluted	0.38	0.55	0.65	1.41	2.78	1.75

#### Notes to Financial Results:

. These financial results have been prepared in accordance with applicable Indian Accounting Standard (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules made thereunder and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India.

2. Previous period figures have been regrouped / rearranged, wherever necessary to conform to current period's classifications. Further, the previous period / year figures have been restated in accordance with the Indian Accounting Standards so as to conform with the current period reporting.

3.In accordance with Regulation 33 of the SEBI (LODR) Regulation 2015, the Statutory Auditors of the Company carried out Limited Review of the above results for the quarter ended on December 31, 2024. There are no qualifications in the report issued by the statutory auditors of the Company.

4. The above Consolidated Financial results are reviewed by the Audit Committee and approved by the Board of Directors in their respective' meetings held on Friday, February 14, 2025.

5. Reporting in respect of reportable operating segments as per Ind AS 108 has been made separately.

6. That OBCL Ventures Private Limited has been incorporated on Dt. 04.06.2024 as a wholly-owned subsidiary of the Company. Accordingly, the reporting under Ind AS-110, "Consolidated Financial Statements" is applicable to the Company and the same is complied with from the quarter ending June 30, 2024 onwards.

7.As per the Regulation 46(2) of the SEBI (Listing Obligations and Disclosure Requirements), Regulation, 2015, the aforesaid Limited Reviewed Financial Results will be uploaded on the company's website www.obclimited.com and will be available on the website of BSE Limited at www.bseindla.com and National Stock Exchange of India Limited at www.nseindla.com for the benefit of shareholders.

For & on behalf of the Board of Directors of

Orissa Bengal Carrier Limited Digitally signed by RAVI AGRAWAL RAVI AGRAWAL Date: 2025.02.14 11:04:03 +05'30' Ravi Agrawal Managing Director DIN: 01392652

Date: 14-02-2025 Place: Raipur

#### ORISSA BENGAL CARRIER LIMITED (CIN:L63090CTI994PLC008732) Regd. Off:- Jiwan Bima Marg, Pandri, Raipur(C.G.)-492001 Email ID : cs@obclimited.com; Website : www.obclimited.com : Ph. No. 0771-2281314

#### **Consolidated Segment Information**

For management purposes, the Group is organized into business units based on the nature of services rendered, the different risks and returns, and the internal business reporting system. The following are the two reportable segments: **1. Road Transportation Service** 

Comprises truck load delivery services through its owned and hired vehicles provided to clients across various industries.

2. Trading Business

Comprises the trading of valous items like coal, sand, iron & steel etc. and its sales to various domestic parties.

PARTICULARS		Unaudited		Unaudited Nine Month Ended		Audited Year	
		Quarter Ended					
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	
1.Segment Revenue							
Road Transportation Service	7,719.41	7,389.93	9,229.70	22,651.91	26,111.76	33,279.82	
Trading Business	1,529.67	588.32	-	2,118.00	-	-	
Less: Inter Segment	-	-	-	-	-	_	
Net Segment Revenue	9,249.08	7,978.25	9,229.70	24,769.91	26,111.76	33,279.82	
2.Segment Results (Profit before Tax)							
Road Transportation Service	40.55	151.18	215.97	320.79	752.56	545.28	
Trading Business	95.33	5.06	-	100.20	-		
Less: Inter Segment	-	-	-	-	-	_	
Net Segment Results (Profit before Tax)	135.88	156.24	215.97	420.99	752.56	545.28	
3.Seament Assets							
Road Transportation Service	15,666.92	14,309.72	12,450.00	15,666.92	12,450.00	11,360.58	
Trading Business	1,852.84	619.17		1,852.84	,	,	
Total Assets	17,519.76	14,928.89	12,450.00	17,519.76	12,450.00	11,360.58	
4.Segment Liabilities							
Road Transportation Service	6,501.00	5,150.83	3,290.08	6,501.00	3,290.08	2,416.64	
Trading Business	1,775.61	614.60	-	1,775.61	-	-	
Total Liabilties	8,276.61	5,765.43	3,290.08	8,276.61	3,290.08	2,416.64	

#### Notes:

1. The trading business segment became reportable in the current quarter ending December 2024 only, on the basis of the threshold limits specified in Ind AS 108 "Operating Segment".

2. The reportable segment of trading business have been reported from 01.04.2024 since such segment company was incoporated on Dt. 04.06.2024.

### For & on behalf of the Board of Directors of

Orissa Bengal Carrier Limited RAVI AGRAWAL AGRAWAL Bate: 2025.02.14 11:04:29 +05'30' Ravi Agrawal Managing Director DIN: 01392652

Date: 14-02-2025 Place: Raipur

# AGRAWAL MAHENDRA & CO.

**Chartered Accountants** 

CA Mahendra Kr. Agrawal F.C.A., F.C.S.



CA Sumit Jain B.Com, F.C.A.

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of Orissa Bengal Carrier Limited for the Quarter ended 31<sup>st</sup> December, 2024 pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of **Orissa Bengal Carrier Limited** 

# Limited Review Report on unaudited standalone financial results

We have reviewed the accompanying statement of unaudited standalone financial results of **Orissa Bengal Carrier Limited** ("the Company") for the period ended **31**<sup>st</sup> **December 2024** ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time.

This statement, which is the responsibility of the Company's Management and has been approved by the Company'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 ('the Act'), SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024, (herein after referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 Financial 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 provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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. We have not performed an audit and accordingly, we do not express an audit opinion.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results, prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies, 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, Agrawal Mahendra & Co.

Place: Raipur Date: 14.02.2025 UDIN: - 25054931BMOHI05749 Mahendra Kumar Agrawal [M.K. Agrawal] Partner M. No.: 054931 FRN: 0322273C



#### ORISSA BENGAL CARRIER LIMITED (CIN:L63090CT1994PLC008732) Regd. Off:- Jiwan Bima Marg. Pandri, Raipur(C.G.)-492001 Email ID : cs@obclimited.com; Website : www.obclimited.com : Ph. No. 0771-2281314

#### Statement of Standalone Financial Results for the Quarter & Nine Months Ended 31st December, 2024 prepared in compliance with the Indian Accounting Standards (IND-AS)

						(Amt. in Lakhs)	
PARTICULARS		Unaudited		Unaudited		Audited	
	Quarter Ended			Nine Month Ended		Year	
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	
INCOME							
Revenue From Operations	7,719.41	7,389.93	9,229.70	22,651.91	26,111.76	33,279.82	
Other income	(40.23)	124.77	32.65	129.92	105.22	237.95	
Total Income	7,679.18	7,514.69	9,262.35	22,781.84	26,216.98	33,517.78	
EXPENSES							
Operating Expenses	7,163.57	6,900.54	8,701.28	21,169.00	24,568.52	31,570.73	
Employee Benefit Expenses	106.43	104.81	114.67	323.50	338.19	485.12	
Finance costs	105.32	74.86	53.02	221.70	88.23	130.26	
Depreciation and Amortisation Expense	177.34	147.15	62.24	434.00	176.10	254.03	
Other expenses	85.96	136.14	115.17	312.85	293.39	532.35	
Total Expenses	7,638.62	7,363.51	9,046.38	22,461.04	25,464.43	32,972.50	
Profit Before Tax	40.55	151.18	215.97	320.79	752.56	545.28	
	-0.00	101110		010.75	701.00	0.10.10	
Tax Expense							
Current Tax	45.87	13.43	57.71	86.35	197.19	134.06	
Income Tax for Earlier Years	-	18.36	-	18.36	-	35.59	
Deferred Tax	(12.34)	6.32	(1.45)	(5.90)	(5.60)	7.00	
Total Tax Expense	33.53	38.11	56.26	98.81	191.60	176.65	
Profit for the Period	7.02	113.07	159.71	221.98	560.96	368.62	
Other Comprehensive Income							
Items that will not be reclassified to profit or loss			(26.74)		27.50	- 20	
Re-measurement gain on defined benefit plans	-	-	(26.71)	-	27.59	5.28	
Income tax relating to remeasurement gain on defined benefit plans	-	-	3.05	-	(3.16)	(1.33)	
Total Other Comprehensive Income	-	-	(23.66)	-	24.43	3.95	
Total Comprehensive Income	7.02	113.07	136.05	221.98	585.39	372.57	
Earnings Per Share (In Rs)							
(1) Basic	0.03	0.54	0.65	1.05	2.78	1.75	
(2) Diluted	0.03	0.54	0.65	1.05	2.78	1.75	

#### Notes to Financial Results:

1. These financial results have been prepared in accordance with applicable Indian Accounting Standard (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules made thereunder and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India.

2. Previous period figures have been regrouped / rearranged, wherever necessary to conform to current period's classifications. Further, the previous period / year figures have been restated in accordance with the Indian Accounting Standards so as to conform with the current period reporting.

3. In accordance with Regulation 33 of the SEBI (LODR) Regulation 2015, the Statutory Auditors of the Company carried out Limited Review of the above results for the quarter ended on December 31, 2024. There are no qualifications in the report issued by the statutory auditors of the Company.

4. Considering the threshold prescribed in the Indian Accounting Standard 108 "Segment Reporting", issued by the Ministry of Corporate Affairs, the Company does not have more than one reportable segment. Hence, no Segment Disclosure has been made in the standalone financial results.

5. The above Standalone Financial results are reviewed by the Audit Committee and approved by the Board of Directors in their respective' meetings held on Friday, February 14, 2025.

6. That OBCL Ventures Private Limited has been incorporated on Dt. 04.06.2024 as a wholly-owned subsidiary of the Company. Accordingly, the reporting under Ind AS-110, "Consolidated Financial Statements" is applicable to the Company and the same is complied with from the quarter ending June 30, 2024 onwards.

7.As per the Regulation 46(2) of the SEBI (Listing Obligations and Disclosure Requirements), Regulation, 2015, the aforesaid Limited Reviewed Financial Results will be uploaded on the company's website www.obclimited.com and will be available on the website of BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com for the benefit of shareholders.

For & on behalf of the Board of Directors of Orissa Bengal Carrier Limited

RAVI Digitally signed by RAVI AGRAWAL Date: 2025.02.14 I11:04:58 +05'30' Ravi Agrawal Managing Director

Date: 14-02-2025 Place: Raipur

DIN: 01392652