

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: 43 Dated: 31st May, 2024

BSE Limited
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 the Board Meeting

We refer to our Letter no. OBL:CS:2024:42 dated 30.05.2024 intimating you about a meeting of the Board of Directors of Company to be held on Friday, the 31.05.2024(in continuation of adjourned Board Meeting held on 30.05.2024) for considering Audited Annual Standalone and Consolidated Financial Statements of the Company for the FY 2023-24.

We now wish to inform you that the Board of Directors of the Company at their adjourned meeting held today, i.e. May 31, 2024 has inter-alia, approved the following:

- i. Audited Annual Standalone and Consolidated Financial Statements of the Company for the FY 2023-24 along with the Auditors' Reports on the same by the Statutory Auditors of the Company.
- ii. Appointment of M/s Manoj Shaw & Co. as Secretarial Auditor of the Company for FY 2023-24.

The adjourned Board Meeting commenced at 2.00 P.M. and end at 6.25 P.M.

This is for your kind information and records.

Thanking you, Yours faithfully, For Orient Beverages Ltd.

Jiyut Prasad Company Secretary

Jajul- (morel

Encl: As above.

<u>C.C. to</u>:

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.



CHARTERED ACCOUNTANTS 107/1, PARK STREET, KOLKATA - 700 016

EMAIL: tiwaripee@yahoo.com PHONE - 2226 9275 / 2226 9217

Independent Auditor's Report on the Quarterly and Year to Date Audited 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

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date Standalone financial results of Orient Beverages Limited ('the Company') for the quarter ended March 31, 2024 and for the year ended March 31, 2024 ("Statement"), attached herewith, 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")

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the guarter as well as the year ended 31st March 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Standalone Financial Results TIWARI & COMPAN'

These quarterly financial results as well as the year-to-date standalone financial results drayer beautions prepared on the basis of the interim financial statements.

Ciwari & Company CHARTERED ACCOUNTANTS

The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/ (loss) and other comprehensive income/ (loss) of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal Standalone Financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether
 due to fraud or error, design and perform audit procedures responsive to those risks, and obtain
 audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not
 detecting a material misstatement resulting from fraud is higher than for one resulting from error, as
 fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of
 internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures
 that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the
 effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



Ciwari & Company CHARTERED ACCOUNTANTS

Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the Standalone Financial results represent the underlying

transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related

Other Matter

The annual standalone financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Figures of the previous quarter has been regrouped/rearranged to reflect the exceptional item being loss of Rs.5.27 Lakh on sale of Immovable property, refer note no. 05 of the quarterly statement to show under the correct head.

For Tiwari & Co. Chartered Accountants Firm's Registration Number 309112E

TIWARI & COMPANY

P. Tiwari Partner

Membership No. 016590

UDIN: 24016590BKHFVF3354

Place: Kolkata Date: May 31, 2024

TIWARI & COMPAN Chartered Accountants 3 1 MAY 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 Standalone Audited Financial Results for the quarter and year ended 31st March, 2024

SI No	Particulars		Quarter ended			(Rs. in Lakhs) Year ended		
11.	Co-Co-Co-Co-Co-Co-Co-Co-Co-Co-Co-Co-Co-C	31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)		
1	Income							
	(a) Revenue from Operations	3235	2967	2,557	12,561	9,626		
	(b) Other Income	376	199	347	815	789		
	(b) Otto trouble							
	Total Income	3,611	3,166	2,904	13,376	10,415		
11	Expenses							
	a) Cost of Materials Consumed	529	457	658	2,130	2,513		
	b) Purchase of Stock-in-Trade	791	782	513	3,158	1,711		
	c) Changes in Inventories of Finished Goods,							
	Work-in-Progress and Stock-in-Trade	9	(22)	38	25	(31)		
	d) Employee Benefits Expense	534	511	413	1,995	1,637		
	e) Finance Costs	178	171	187	718	617		
	f) Depreciation and Amortisation Expense	69	52	65	249	232		
_	g) Other Expenses	1198	1126	The second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a section section in the second section in the section is a section section in the section section in the section section is a section s	4,651	3,582		
	g) Other Expenses							
	Total Expenses	3,308	3,077	2,827	12,926	10,261		
Ш	Profit before exceptional Items and tax (I - II)	303	89	.77	450	154		
IV	Exceptional items	-		(#)	527	-		
V	Profit/ (Loss) before Tax (III - IV)	303	89	77	(77)	154		
v	From (Loss) before tax (iii-14)							
VI	Tax Expenses:			-	- 0=	-		
	a) Current Tax	10000	(10)		14	(42)		
	b) Deferred Tax Expenses/ (Credit)	45 45	(10)		14	(42)		
		258	99	69	(91)	196		
VII	Profit/ (Loss) for the period (V - VI)	250			(4.7)			
VIII	Other Comprehensive Income							
	(A) (i) Items that will not be reclassified			(40)	(4)	2		
	to the Statement of Profit and Loss	(2)	-	(16)	(1)			
	(ii) Income Tax relating to Items that will not be			0.00	5009	(1		
	reclassified the Statement of Profit and Loss		-	4		\.		
	(B) (i) Items that will be reclassified to the Statement		Marie Land		<u></u>			
	of Profit and Loss		-					
	(ii) Income Tax relating to Items that will be		Here was					
	reclassified the Statement of Profit and Loss				(4)			
	Total Other Comprehensive Income	(2)	-	(12)	(1)	1		
IX	Total Comprehensive Income for the period (VII + VIII)	256	99	57	(92)	197		
Х	Paid-up Equity Share Capital (Face value of Rs.10/- per share)	216.15	216.15	216.15	216.15	216.1		
XI	Earning Per Share (Rs.10/-) (not annualised for the quarter)	The second			=			
	- Basic (Rs.)	11.94	4.58	3.19	(4.21)	9.06		
	- Diluted (Rs.)	11.94	4.58	3.19	(4.21)	9.06		
-	Dilatos (ris.)		For ORIEN	REVERA	GESTA	Page 1 of 4		

SI.	De W	iculars			W-1-10-0	(Rs. in Lak
No.		iculars			As at 31st March, 2024	As at 31st Marci 2023
Α	ASSETS				Audited	Audited
1	Non-Current Assets					
	a) Property, Plant and Equipment					
	b) Right-of-use Assets				2,084	2,8
	c) Capital Work-in-Progress				753	8
	d) Investment Property				4	
	e) Financial Assets				-	-
	i) Investments			•		-
	ii) Other Financial Assets				301	3
	f) Deferred Tax Assets (Net)				170	1
_	g) Other Non - Current Assets				168	1
					586	6
[Total Non Current Assets				4000	
_					4,066	4,9
	Current Assets					
	a) Inventories		lia e		1,251	
1	b) Financial Assets				1,251	1,11
-	i) Investments				186	
-	ii) Trade Receivable				805	13
	iii) Cash and Cash Equivalents				418	73
-	iv) Bank Balances other than Cash				410	33
_	and Cash Equivalents					
	v) Loans				3,241	0.70
C	Current Tax Assets (Net)				3,241	2,70
d	I) Other Current Assets				1,033	3
T	otal Current Assets				1,000	88
				848	6,982	5,95
T	OTAL ASSETS				11,048	10,90
E	QUITY AND LIABILITIES					
E	quity					
) Share Capital					
	Other Equity				216	216
-/	- Curior Equity				1,612	1,703
To	otal Equity				1,828	
116	abilities			-	1,020	1,919
-	on-Current Liabilities					
-	Financial Liabilities					
	i) Borrowings					
	ii) Lease Liabilities				1,027	1,811
	iii) Trade Payables				403	429
	Due to Micro Enterprises and Small					
	Enterprises					
	Due to creditors other than Micro				-	
1	Enterprises and Complete than Iviliary					
1.	Enterprises and Small Enterprises				-	-
	v) Other Financial Liabilities				298	315
	Provisions				79	79
(c) (Other Non - Current Liabilities		= ====		- , ,	
Tot	tal Non Current Link IIII					
100	tal Non Current Liabilities				1,807	2,634
	IN OUT CUIT LIADINGS		2 1 1		-	e 2 of

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FOR ORIENT BEVERAGES LIL.

Current -Liabilities		
a) Financial Liabilities		
i) Borrowings	4 786	4,152
ii) Lease Liabilities		61
iii) Trade Payables		01
Due to Micro Enterprises and Small		
Enterprises	198	143
Due to creditors other than Micro	100	143
Enterprises and Small Enterprises	1:090	1,058
iv) Other Financial Liabilities		539
b) Other Current Liabilities	100000	312
c) Provisions	118	90
	_	
Total Current Liabilities	7,413	6,355
	11,048	10,908
	a) Financial Liabilities i) Borrowings ii) Lease Liabilities iii) Trade Payables Due to Micro Enterprises and Small Enterprises Due to creditors other than Micro Enterprises and Small Enterprises	a) Financial Liabilities i) Borrowings 4,786 ii) Lease Liabilities 64 iii) Trade Payables Due to Micro Enterprises and Small Enterprises Due to creditors other than Micro Enterprises and Small Enterprises iv) Other Financial Liabilities b) Other Current Liabilities c) Provisions Total Current Liabilities 7,413 TOTAL EQUITY AND LIABILITIES

Statement of Standalone Cash Flow

(Rs. in Lakhs)

Particulars			ended
		31.03.2024 (Audited)	31.03.202 (Audited
			, i
Cash Flows from Operating Activities:			
Profit before Tax		(77)	1
Adjustments for:			
Depreciation and Amortisation Expense		249	2
Interest Income	PERSONAL PROPERTY AND ADDRESS OF THE PERSON	(346)	(3
Finance Costs		718	E
Profit on Sale of Property, Plant and Equipment		50.00	
Profit on Sale of Shares		(31)	
Profit on Sale of Mutual Fund Investments		(10)	
Loss on Sale of Property, Plant and Equipment		528	
Loss on Sale of Mutual Fund Investments	100	1	
Diminution in the value of Investments:	911	1	
Current Investment		(27)	
Re-measurement of Employee Benefits		(1)	
		(1)	
Operating Profit before Working Capital Changes		1,004	6
		1,004	
Changes in Working Capital:			
(Increase) / Decrease in Inventories	and the second second	(141)	(2
(Increase) / Decrease in Trade Receivables		(67)	(2:
(Increase) / Decrease in Financial Assets - Loans		(7)	(2.
(Increase) / Decrease in Other Current Assets		(148)	(1)
(Increase) / Decrease in Other Financial Assets		(13)	(1
(Increase) / Decrease in Other Financial Assets (Unpaid Dividend)		(13)	
(Increase) / Decrease in Other Non - Current Assets		1	
(Increase) / Decrease in Other Non - Current Assets		38	69
Increase/ (Decrease) in Lease Liabilities		(23)	(3
Increase/ (Decrease) in Trade Payables		87	
Increase / (Decrease) in Provisions		28	(20
Increase/ (Decrease) in Other Financial Liabilities		47	
Increase/ (Decrease) in Other Non - Current Liabilities		4/	(5
Increase/ (Decrease) in Other Current Liabilities		242	(1
(San San San San Liabilities	*	242	
Cash Generated from Operations		1,048	40
Income Tax paid (Net of Provision)		(3)	
Net Cash Flow from Operating Activities		4.045	
R COM		1,045	age 3 of 4

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В.	Cash Flow from Investing Activities:					
	Purchase of Property, Plant and Equipment				(784)	(1,789
	Acquisition of Right-of-use Assets					(9
	Proceeds from Sale of Property, Plant and Equipment				808	356
_	Purchase of Shares				(1)	- £
	Purchase of Current Investments Proceeds from Sale of Current Investments				(174)	(91
	Proceeds from Sale of Investment in Subsidiary				155	*
8	Company				86	1.5
	Loans given		9,00		(533)	229
	Interest Income				346	337
	Net Cash Flow from Investing Activities		THE CO.		(200)	
C.	Cash Flow from Financing Activities:				(97)	(967
	Proceeds from Long Term Borrowings				(784)	382
	Proceeds from Short Term Borrowings		0.00		634	869
	Finance Costs				(718)	(617
	Not Cook wood in Fig. 1. A 45 Mg					
	Net Cash used in Financing Activities			\$	(868)	634
	Net Increase/ (Decrease) in Cash and Cash Equive	alents (A+B+C	3		80	74
	Opening Cash and Cash Equivalents				338	74 264
	0.77					201
	Closing Cash and Cash Equivalents				418	338
_	Components of Cash and Cash Equivalents					
	On Current Accounts				377	200
	Cash on Hand				41	306 32
	Cash and Bank Balances				418	338
lotes						
Notes 1 2	The Company operates in one segment only i.e. The standalone audited financial results of Orient B	Severages Ltd.	(the 'Company')	for the quarter	and year ended 31	st March 2024
1	The Company operates in one segment only i The standalone audited financial results of Orient B have been reviewed by the Audit Committee and a May, 2024. These financial results have been prepared in acco	Severages Ltd. pproved by the	(the 'Company') e Board of Direct	for the quarter ors at their adj	and year ended 31 ourned meeting he	st March, 2024 Id on 31st
2	The Company operates in one segment only i.e. The standalone audited financial results of Orient B have been reviewed by the Audit Committee and a	Severages Ltd. pproved by the rdance with the	(the 'Company') e Board of Direct e recognition and the Companies A	for the quarter ors at their adj	and year ended 31 ourned meeting he	st March, 2024 Id on 31st
2	The Company operates in one segment only i The standalone audited financial results of Orient B have been reviewed by the Audit Committee and a May, 2024. These financial results have been prepared in acco 34 "Interim Financial Reporting" prescribed under S	everages Ltd. pproved by the rdance with the section 133 of ly accepted in	(the 'Company') e Board of Direct e recognition and the Companies A India.	for the quarter ors at their adj measuremen act, 2013 read	and year ended 31 ourned meeting he t principles laid dow with relevant rules in	st March, 2024 ld on 31st on in the Ind-AS ssued
2	The Company operates in one segment only i The standalone audited financial results of Orient B have been reviewed by the Audit Committee and a May, 2024. These financial results have been prepared in acco 34 "Interim Financial Reporting" prescribed under S thereunder and other accounting principles general The Company has got an additional Business T	deverages Ltd. pproved by the rdance with the section 133 of ly accepted in Ferritory of Ne bove results	(the 'Company') e Board of Direct e recognition and the Companies A India. orth Bengal and includes workin erty amounting	for the quarter ors at their adjuster of the said to ₹ 527 Lakt	and year ended 31 ourned meeting he t principles laid dow with relevant rules in the freet from 16th Minew business term a suffered by the Control of the freet from 15th Minew business term a suffered by the Control of the freet from 15th Minew business term a suffered by the Control of the freet from 15th Minew business term a suffered by the Control of the freet	st March, 2024 ld on 31st in in the Ind-AS ssued ay, 2023 and itory.
3	The Company operates in one segment only i The standalone audited financial results of Orient B have been reviewed by the Audit Committee and a May, 2024. These financial results have been prepared in acco 34 "Interim Financial Reporting" prescribed under S thereunder and other accounting principles general The Company has got an additional Business Thas opened a branch office at Durgapur. The a Exceptional items shows loss on sale of an immiduring the year and figures of the previous qual	deverages Ltd. pproved by the rdance with the fection 133 of ly accepted in Ferritory of Ne bove results hovable properters have be	(the 'Company') e Board of Direct e recognition and the Companies A India. orth Bengal and includes workin erty amounting en regrouped/ r	for the quarter ors at their adjustments of the said to ₹ 527 Laktrearranged to	and year ended 31 ourned meeting he t principles laid dow with relevant rules in the principles from 16th M new business term a suffered by the C show this exceptions and the principles in the	st March, 2024 ld on 31st in in the Ind-AS ssued ay, 2023 and itory. Company onal item
3 3 5	The Company operates in one segment only i. The standalone audited financial results of Orient E have been reviewed by the Audit Committee and a May, 2024. These financial results have been prepared in acco 34 "Interim Financial Reporting" prescribed under S thereunder and other accounting principles general The Company has got an additional Business Thas opened a branch office at Durgapur. The a Exceptional items shows loss on sale of an immularing the year and figures of the previous qual under the correct head The Figures for the quarter ended 31st March, 2024	deverages Ltd. pproved by the rdance with the rection 133 of dy accepted in Ferritory of No bove results novable properters have be and 31st Mar up to the third	(the 'Company') e Board of Direct e recognition and the Companies A India. orth Bengal and includes workin erty amounting en regrouped/ r ch, 2023 are the d quarter of respe	for the quarter ors at their adjustments of the said to ₹ 527 Laking of the said to ₹	and year ended 31 ourned meeting he transcriptes laid dow with relevant rules in the series of the series of the control of th	st March, 2024 Id on 31st In in the Ind-AS ssued ay, 2023 and itory. Company onal item
3 3 6	The Company operates in one segment only i. The standalone audited financial results of Orient E have been reviewed by the Audit Committee and a May, 2024. These financial results have been prepared in acco 34 "Interim Financial Reporting" prescribed under Sthereunder and other accounting principles general The Company has got an additional Business Thas opened a branch office at Durgapur. The a Exceptional items shows loss on sale of an immularing the year and figures of the previous quaunder the correct head The Figures for the quarter ended 31st March, 2024 respect of full financial year and year to date figures.	deverages Ltd. reproved by the redance with the fection 133 of ly accepted in Ferritory of Ne bove results hovable properters have be and 31st Mare up to the third 2024-25 base as been made	(the 'Company') e Board of Direct e recognition and the Companies A India. orth Bengal and includes workin erty amounting een regrouped/ r ch, 2023 are the d quarter of respe	for the quarter ors at their adjustments of the said to ₹ 527 Laking of the said to ₹ 527 Laking attention of Income	and year ended 31 ourned meeting he transcriptes laid dow with relevant rules in the series of the series of the control of th	st March, 2024 Id on 31st In in the Ind-AS ssued ay, 2023 and itory. Company onal item
1 2 3 4 5	The Company operates in one segment only i.e. The standalone audited financial results of Orient E have been reviewed by the Audit Committee and a May, 2024. These financial results have been prepared in acco 34 "Interim Financial Reporting" prescribed under Sthereunder and other accounting principles general The Company has got an additional Business Thas opened a branch office at Durgapur. The a Exceptional items shows loss on sale of an immuduring the year and figures of the previous qualunder the correct head The Figures for the quarter ended 31st March, 2024 respect of full financial year and year to date figures. No Income Tax is payable for the Assessment Year Tax Act, 1961, hence no provision for Current Tax here.	deverages Ltd. reproved by the redance with the fection 133 of ly accepted in Ferritory of Ne bove results hovable properters have be and 31st Mare up to the third 2024-25 base as been made	(the 'Company') e Board of Direct e recognition and the Companies A India. orth Bengal and includes workin erty amounting een regrouped/ r ch, 2023 are the d quarter of respe	for the quarter ors at their adjustments of the said to ₹ 527 Laking of the said to ₹ 527 Laking attention of Income	and year ended 31 ourned meeting he transcriptes laid dow with relevant rules in the series of the series of the control of th	st March, 2024 Id on 31st In in the Ind-AS ssued ay, 2023 and itory. Company onal item If figures in of the Income
1 2 3 4 5	The Company operates in one segment only i.e. The standalone audited financial results of Orient E have been reviewed by the Audit Committee and a May, 2024. These financial results have been prepared in acco 34 "Interim Financial Reporting" prescribed under Sthereunder and other accounting principles general The Company has got an additional Business Thas opened a branch office at Durgapur. The a Exceptional items shows loss on sale of an immuduring the year and figures of the previous qualunder the correct head The Figures for the quarter ended 31st March, 2024 respect of full financial year and year to date figures. No Income Tax is payable for the Assessment Year Tax Act, 1961, hence no provision for Current Tax here.	deverages Ltd. reproved by the redance with the fection 133 of ly accepted in Ferritory of Ne bove results hovable properters have be and 31st Mare up to the third 2024-25 base as been made	(the 'Company') e Board of Direct e recognition and the Companies A India. orth Bengal and includes workin erty amounting en regrouped/ r ch, 2023 are the d quarter of respe	for the quarter ors at their adjustments of the said to ₹ 527 Laking of the said to ₹ 527 Laking attention of Income	and year ended 31 ourned meeting he transcriptes laid dow with relevant rules in effect from 16th M new business term a suffered by the C show this exceptions between audited years.	st March, 2024 Id on 31st In in the Ind-AS ssued ay, 2023 and itory. Company onal item If figures in of the Income
1 2 3 4 5	The Company operates in one segment only i.e. The standalone audited financial results of Orient E have been reviewed by the Audit Committee and a May, 2024. These financial results have been prepared in acco 34 "Interim Financial Reporting" prescribed under Sthereunder and other accounting principles general The Company has got an additional Business Thas opened a branch office at Durgapur. The a Exceptional items shows loss on sale of an immuning the year and figures of the previous qualunder the correct head The Figures for the quarter ended 31st March, 2024 respect of full financial year and year to date figures. No Income Tax is payable for the Assessment Year Tax Act, 1961, hence no provision for Current Tax he Figures of previous periods have been rearranged/	deverages Ltd. reproved by the redance with the fection 133 of ly accepted in Ferritory of Ne bove results hovable properters have be and 31st Mare up to the third 2024-25 base as been made	(the 'Company') e Board of Direct e recognition and the Companies A India. orth Bengal and includes workin erty amounting een regrouped/ r ch, 2023 are the d quarter of respe	for the quarter ors at their adjustments of the said to ₹ 527 Laking of the said to ₹ 527 Laking attention of Income	and year ended 31 ourned meeting he transcriptes laid dow with relevant rules in effect from 16th M new business term a suffered by the C show this exceptions between audited years.	st March, 2024 Id on 31st In in the Ind-AS ssued ay, 2023 and itory. Company onal item If figures in of the Income
1 2 3 4 5 6 7 8 ace:	The Company operates in one segment only i.e. The standalone audited financial results of Orient E have been reviewed by the Audit Committee and a May, 2024. These financial results have been prepared in acco 34 "Interim Financial Reporting" prescribed under S thereunder and other accounting principles general The Company has got an additional Business Thas opened a branch office at Durgapur. The a Exceptional items shows loss on sale of an immuduring the year and figures of the previous qualunder the correct head The Figures for the quarter ended 31st March, 2024 respect of full financial year and year to date figures. No Income Tax is payable for the Assessment Year Tax Act, 1961, hence no provision for Current Tax he Figures of previous periods have been rearranged/ in Kolkata.	deverages Ltd. reproved by the redance with the fection 133 of ly accepted in Ferritory of Ne bove results hovable properters have be and 31st Mare up to the third 2024-25 base as been made	(the 'Company') e Board of Direct e recognition and the Companies A India. orth Bengal and includes workin erty amounting en regrouped/ r ch, 2023 are the d quarter of respe	for the quarter ors at their adjustments of the said to ₹ 527 Laktrearranged to balancing figuration of Incomments.	and year ended 31 ourned meeting he transport principles laid downwith relevant rules in the effect from 16th Minew business term a suffered by the Cashow this exception res between audited years. For Orient Beve	st March, 2024 Id on 31st In in the Ind-AS ssued ay, 2023 and itory. Company onal item If figures in of the Income
1 2 3 4 5 6 7 8 ace:	The Company operates in one segment only i.e. The standalone audited financial results of Orient E have been reviewed by the Audit Committee and a May, 2024. These financial results have been prepared in acco 34 "Interim Financial Reporting" prescribed under Sthereunder and other accounting principles general The Company has got an additional Business Thas opened a branch office at Durgapur. The a Exceptional items shows loss on sale of an immuning the year and figures of the previous qualunder the correct head The Figures for the quarter ended 31st March, 2024 respect of full financial year and year to date figures. No Income Tax is payable for the Assessment Year Tax Act, 1961, hence no provision for Current Tax he Figures of previous periods have been rearranged/	deverages Ltd. reproved by the redance with the fection 133 of ly accepted in Ferritory of Ne bove results hovable properters have be and 31st Mare up to the third 2024-25 base as been made	(the 'Company') e Board of Direct e recognition and the Companies A India. orth Bengal and includes workin erty amounting een regrouped/ r ch, 2023 are the d quarter of respe	for the quarter ors at their adjustments of the said to ₹ 527 Laktrearranged to balancing figuration of Incomments.	and year ended 31 ourned meeting he transcriptes laid dow with relevant rules in the suffect from 16th M new business term a suffered by the C show this exceptions are between audited years. For Orient Bever	st March, 2024 Id on 31st In in the Ind-AS ssued ay, 2023 and itory. Company onal item If figures in of the Income

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CHARTERED ACCOUNTANTS 107/1, PARK STREET, KOLKATA – 700 016

EMAIL: tiwaripee@yahoo.com PHONE – 2226 9275 / 2226 9217

Independent Auditor's Report on the Quarterly and Year to Date Audited 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

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of **Orient Beverages Limited** ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended March 31, 2024 and for the year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries the Statement:

- a) Includes the results of the following entities:
 - Orient Beverages Ltd., Holding Company,
 - ii. Sharad Quench Pvt. Ltd., Subsidiary and
 - iii. Satyanarayan Rice Mill Pvt. Ltd., Subsidiary
- b) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net profit/ (loss) and other comprehensive income/ (loss) and other financial information of the Group for the quarter as well as the year ended March 31 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to modification of the consolidated financial statements under the provisions of the Act and the Releast made it the consolidated financial statements under the provisions of the Act and the Releast made it the consolidated financial statements under the provisions of the Act and the Releast made it the consolidated financial statements under the provisions of the Act and the Releast made it the consolidated financial statements under the provisions of the Act and the Releast made it the consolidated financial statements under the provisions of the Act and the Releast made it the consolidated financial statements under the provisions of the Act and the Releast made it the consolidated financial statements under the provisions of the Act and the Releast made it the consolidated financial statements under the provisions of the Act and the Releast made it the consolidated financial statements under the provisions of the Act and the Releast made it the consolidated financial statements under the provisions of the Act and the Releast made it the consolidated financial statements under the provisions of the Act and the Releast made it the consolidated financial statements under the consolid



Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ (loss) and other comprehensive income/ (loss) and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid. In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedured resultings to the second obtain audit evidence that is sufficient and appropriate to provide a casis fee pur point on the fisk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions misrepresentations or the override of internal control.

Ciwari & Company CHARTERED ACCOUNTANTS

- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are
 also responsible for expressing our opinion on whether the Holding Company has adequate
 internal financial controls with reference to financial statements in place and the operating
 effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the Consolidated Financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The accompanying Statement includes the audited financial statements and other financial information, in respect of:

Two subsidiaries, whose financial statements include, without giving effect to elimination of intragroup transactions, total assets of Rs.1819 lakh as at March 31, 2024, total revenues of Rs.1100 lakh and Rs.3737 lakh, total net profit/ (Loss) after tax of Rs.11 lakh and Rs.100 lakh, for the quarter and the year ended better that despositively and net cash inflows of Rs 45 lakh for the year ended March 31, 2024, as considered in the Statement which have been audited by their respective independent auditors.

Ciwari & Company

CHARTERED ACCOUNTANTS

The independent auditors' report on the financial statements /financial information of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

Figures of the previous quarter has been regrouped/rearranged to reflect the exceptional item being loss of Rs.5.27 Lakh on sale of Immovable property, refer note no. 05 of the quarterly statement to show under the correct head

The annual consolidated financial results include the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **Tiwari & Co.**Chartered Accountants
Firm's Registration Number 309112E

TIWARI & CON

P. Tiwari
Partner
Membership No. 0

Membership No. 016590

UDIN: 24016590BKHFVG9728

Place: Kolkata

Date: May 31, 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 Consolidated Audited Financial Results for the quarter and year ended 31st March, 2024

SIN	o Particulars		Quarter ended		Year e	(Rs. in Laki ended
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.202 (Audited)
-	Income					
	(a) Revenue from Operations	3946	3370	3,037	14 000	
	(b) Other Income	377	195	261	14,869 810	11,4
	Total Income	4,323	3,565	3,298	15,679	12,2
11	Expenses					
-	a) Cost of Materials Consumed					
		1092	986	1084	4324	44
-	b) Purchase of Stock-in-Trade	422	348	295	1,858	6
	c) Changes in Inventories of Finished Goods,			10.00		
-	Work-in-Progress and Stock-in-Trade	-	(29)	7	50	(€
-	d) Employee Benefits Expense	643	564	492	2,251	1,8
	e) Project Expenses		-	37	- 1	,,,,,
_	f) Finance Costs	225	192	207	836	6
_	g) Depreciation and Amortisation Expense	76	62	69	283	25
	h) Other Expenses	1554	1316	1,077	5,520	4,08
	Total Expenses	4,012	3,439	3,268	15,122	11,88
Ш	Profit before exceptional items and tax (I - II)	311	126	30	557	
IV	Exceptional items					31:
		•		-	527	-
٧	Profit (Loss) before Tax (III - IV)	311	126	30	30	312
VI	Tax Expenses:					
	a) Current Tax	7	. 5		40/	
	b) Deferred Tax Expenses/ (Credit)	34	(9)	2	12	
	c) Tax for Earlier Year	1	The state of the s	72	81	26
		42	(4)	74	21	28
VII	Profit/ (Loss) for the period (V - VI)	269	60.76			
		209	130	/ (44)	9	284
VIII	Other Comprehensive Income					
_	(A) (i) Items that will not be reclassified					
	to the Statement of Profit and Loss	(2)	3.5	(16)	(1)	2
	(ii) Income Tax refating to Items that will not be			()	(1)	
-	reclassified the Statement of Profit and Loss			4	- 4	(1
	(B) (i) Items that will be reclassified to the Statement	4				12.00
	of Profit and Loss					
	(ii) Income Tax relating to Items that will be		-	•		3/4/3
()	reclassified the Statement of Profit and Loss					
- 1	Total Other Comprehensive Income	(2)		(12)	(1)	1
x				-		
- 1	Total Comprehensive Income for the period (VII + VIII)	267	130	(56)	.8	285
	Net Profit attributable to					
1	(a) Owners of the Holding Company	268	117	-	6	-
- ((b) Non-controlling interest	1	13		3	
		269	130		9	-
C	Other Comprehensive Income attributable to		150		- 9	
(a) Owners of the Holding Company	(2)			713	
	b) Non-controlling interest	/			(1)	
	ACCOST 1-200001900100010001	(2)			- (4)	
T	otal Comprehensive Income attributable to	1-/			(1)	•
0	a) Owners of the Holding Company	266	117			
	b) Non-controlling interest	1	13		5	•
		267	130	-	3	
P	aid-up Equity Share Capital (Face value of	201	130	-	8	
R	s.10/- per share)	216.15	216.15	216.15	216.15	216.15
ı E	arning Per Share (Rs.10/-) (not annualised for					
th	e quarter)					
1 -	Basic (Rs.)	12.45	6.01	(2.04)	0.42	13.09
			The second secon			10.00
	Diluted (Rs.)	12.45	6.01	(2.04)	0.42	13.09



FOR ORIENT BEYERAGES LTD.

			(Rs. in Lakh:
SI. No.	Particulars	As at 31st March, 2024 Audited	As at 31st March 2023 Audited
A	ASSETS		9
1	Non-Current Assets		
	a) Property, Plant and Equipment	2,578	3,23
	b) Right-of-use Assets	753	83
	c) Capital Work-in-Progress	287	24
	d) Investment Property		
	e) Goodwill on consolidation	59	1
	f) Financial Assets		- '
_	i) Investments	223	2:
	ii) Other Financial Assets	304	21
_	g) Deferred Tax Assets (Net)	164	17
_	h) Other Non - Current Assets	586	62
	II) Other Nort - Current Assets	500	- 04
_	Total No. Comment Assets	4004	
	Total Non Current Assets	4,954	5,64
•	0.000		
2	Current Assets		
	a) Inventories	1,390	1,27
	b) Financial Assets		
	i) Investments	186	13
	ii) Trade Receivable	1,007	97
	iii) Cash and Cash Equivalents	504	38
	iv) Bank Balances other than Cash		
	and Cash Equivalents	6	
	v) Loans	3,110	2,51
	c) Current Tax Assets (Net)	154	15
	d) Other Current Assets	961	92
	Total Current Assets	7,318	6,36
	TOTAL ASSETS	12,272	12,01
В	EQUITY AND LIABILITIES		
1	Equity		
-	a) Share Capital	216	21
_	b) Other Equity	1,567	1,55
_	Equity attributable to owners of the Holding Company	1,783	1,76
-	Non Controlling Interests	1,763	1,70
-	Non Controlling interests	49	
	Total Equity	1,832	1,76
	Liabilities		
2	Non-Current Liabilities		
- T	a) Financial Liabilities		
	i) Borrowings	1,026	2,15
	ii) Lease Liabilities	403	42
	iii) Trade Payables	403	42
	Due to Micro Enterprises and Small		
-			5/2
	Enterprises	-	
	Due to creditors other than Micro		
_	Enterprises and Small Enterprises	-	
	iv) Other Financial Liabilities	298	3
	b) Provisions	79	
	c) Other Non - Current Liabilities	•	-
	Total Non Current Liabilities	1,806	2,97
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For ORIENT BEVERAGES LTD.

3	Current -Liabilities		
	a) Financial Liabilities		
	i) Borrowings	5.050	
	ii) Lease Liabilities	5,252	4,40
	iii) Trade Payables	64	6
	Due to Micro Enterprises and Small		
	Enterprises	900	-
	Due to creditors other than Micro	828	545
	Enterprises and Small Enterprises	4.075	
	iv) Other Financial Liabilities	1,075	1,178
	b) Other Current Liabilities	637	597
	c) Provisions	660	394
	- Charles and the same and the	118	90
	Total Current Liabilities	8,634	7,265
_	TOTAL COLUMN		1,200
	TOTAL EQUITY AND LIABILITIES	12,272	12,010
	Statement of Consolidated Cas	h Flow	water transfer of
SI.			(Rs. in Lakhs)
No.	Particulars	Year	
	£	31.03.2024	31.03.2023

SI.	Particu	lars	100	V	(Rs. in Laki
No.				31.03.2024	ended
					31.03.2023
				(Audited)	(Audited)
A.	Cash Flows from Operating Activities:		The second second		
	Profit before Tax			30	
	Adjustments for:			30	31
- 1	Depreciation and Amortisation Expense			283	De
_	Interest Income			(336)	25
	Finance Costs			836	(32
	Profit on Sale of Property, Plant and Equipment			636	67
	Profit on Sale of Shares			(31)	(1
	Profit on Sale of Mutual Fund Investments				
	Loss on Sale of Property, Plant and Equipment			(10)	
	Loss on Sale of Mutual Fund Investments			528	
	Diminution/ (Appreciation) in the value of Investmen	its:		- 1	
	Current Investment			1000	
- 1	Re-measurement of Employee Benefits			(27)	
				(1)	
- 3	Operating Profit before Working Capital Changes				
				1,273	904
	Changes in Working Capital:			-	
	(Increase) / Decrease in Inventories				
	(Increase) / Decrease in Trade Receivables			(120)	(328
	(Increase) / Decrease in Financial Assets - Loans			(32)	(340
	(Increase) / Decrease in Other Current Assets			(7)	-
	(Increase) / Decrease in Other Financial Assets			(32)	(167
- 1	Increase) / Decrease in Other Financial Assets Unpaid Dividend)		THE RES	(43)	(20
	Increase) / Decrease in Other Non - Current Assets			1	1
	, see that contain contain Assets			38	697
1	ncrease/ (Decrease) in Lease Liabilities			1000	
1	ncrease/ (Decrease) in Trade Payables			(23)	(23)
1	ncrease / (Decrease) in Provisions			180	(52)
I	ncrease/ (Decrease) in Other Financial Liabilities			28	33
1	ncrease/ (Decrease) in Other Non - Current Liabilitie			23	(34)
1	ncrease/ (Decrease) in Other Current Liabilities	•			(10)
	(Secretary in Color Carlett Liabilities			266	57
C	ash Generated from Operations			1,552	718
-				1,002	, 10
li	come Tax paid (Net of Provision)			(11)	(92)
N	et Cash Flow from Operating Activities			1,541	
					626
					age 3 of 5

For ORIENT BEVERAGES TD.



B.	Cash Flow from Investing Activities:		
	Purchase of Property, Plant and Equipment	(93	101
	Acquisition of Right-of-use Assets		(2,2
	Proceeds from Sale of Property, Plant and Equipment	- 80	18 3
	Purchase of Shares		(4)
	Purchase of Current Investments		(1)
	Proceeds from Sale of Current Investments	(17	areas and a second
	Proceeds from Sale of Investment in Subsidiary Company		6 .
	Loans given	(58	e) .
	Interest Income	33	0.0
4		- 00	6 3
	Net Cash Flow from Investing Activities	(30	e) /4 #
C.	Cash Flow from Financing Activities:	(30	6) (1,4)
	Proceeds from Long Term Borrowings	(1.12	7) 00
	Proceeds from Short Term Borrowings	(1,12	
	Finance Costs	(83	
		103	5) (67
	Net Cash used in Financing Activities	(1,11	1) 88
	Net Increase/ (Decrease) in Cash and Cash Equivalents	+B+C) 12:	
	Opening Cash and Cash Equivalents	38	-
		30	32
	Closing Cash and Cash Equivalents	50-	38
	Components of Cash and Cash Equivalents		
	On Current Accounts	449	33
	Cash on Hand	50	
	Cash and Bank Balances	504	
		804	38
otes:	Marketine Control of the Control of		-
1	Based on the management approach as defined in Ind A evaluates the Company's performance and allocates res segments. Accordingly, Orient Beverages Ltd. (the 'Hold	ces based on an analysis of various performance india	store the bearing

segments. Accordingly, Orient Beverages Ltd. (the 'Holding Company') has identified "Beverage" for its own working and for one of its subsidiary and "Construction and Beverage" for one other subsidiary as reportable segments.

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FOR ORIENT BEVERAGES LID.



SINO	Particulars		Quarter ended		Year e	(Rs. in Lakh
	, ardealara	31.03.2024	31,12,2023	31.03.2023	31.03.2024	31.03.202
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue ;			2		
	a) Beverage	3,946	3,370	3,037	14,869	11,4
_	b) Construction	10.00			-	
-	c) Unallocated Total Segment Revenue	2.046	2.270	2.007	- 44.000	
	Less : Inter Segment Revenue	3,946	3,370	3,037	14,869	11,42
	Net Sales/ Income from Operations	3,946	3,370	3,037	14,869	11,42
2	Segment Results:			,	11,000	
-	Profit/ (Loss) from ordinary activities before					
	Finance costs and exceptional item					
	Unit:	STATE	1000			
	a) Beverage	536	318	274	866	1,08
_	b) Construction			(37)		(9
	c) Unallocated Total	-	-	•	+	
	Less: i) Finance Cost	536 225	318	237	866	98
	ii) Other un-allocable Expenditure net off	- 223	192	207	836	67
	ii) Un - allocable income			-		
	Total Profit before Tax	311	126	30	30	31
3	Segment Assets :		V-201			
	a) Beverage b) Construction	12108	11675	11677	12108	116
	c) Unallocated	164	197	161	-	1
	Total Segment Assets	12272	11872	172	164 12272	120
		ILLIL	11072	12010	12212	120
4	Segment Liabilities :					
	a) Beverage	10441	10307	9875	10441	98
- 1	b) Construction	-		366		3/
- 3	c) Unallocated	-	- 13	-	-	
	Total Segment Liabilities	10441	10307	10241	10441	1024
2	The consolidated audited financial results of namely (i) M/s Sharad Quench Pvt. Ltd. (SQ and year ended 31st March, 2024 have been	PL) and (ii) M/s Sa	tvanarayan Ric	e Mill Pvt Ltd.	(SRMPL), for the	he quarter
2	namely (i) M/s Sharad Quench Pvt. Ltd. (SQ and year ended 31st March, 2024 have been of the Holding Company at their adjourned m	PL) and (ii) M/s Sa reviewed by the A eeting held on 31	atyanarayan Ric audit Committee st May, 2024.	e Mill Pvt Ltd. and approve	(SRMPL), for the down the down the down the Board	he quarter of Directors
2	namely (i) M/s Sharad Quench Pvt. Ltd. (SQ and year ended 31st March, 2024 have been	PL) and (ii) M/s Sa reviewed by the A eeting held on 31 n accordance with rescribed under Si	atyanarayan Ric audit Committee st May, 2024. the recognition ection 133 of the	e Mill Pvt Ltd. and approve and measure companies	(SRMPL), for the down the Board ment principles	he quarter of Directors
3	namely (i) M/s Sharad Quench Pvt. Ltd. (SQ and year ended 31st March, 2024 have been of the Holding Company at their adjourned m These financial results have been prepared in the Ind-AS 34 "Interim Financial Reporting" p	PL) and (ii) M/s Sa reviewed by the A eeting held on 31 n accordance with rescribed under Sa principles general	styanarayan Ric audit Committee st May, 2024. the recognition action 133 of the lly accepted in I	e Mill Pvt Ltd. and approve and measure c Companies India.	(SRMPL), for the dot by the Board ment principles Act, 2013 read with effect from	ne quarter of Directors laid down ir with relevan
3	namely (i) M/s Sharad Quench Pvt. Ltd. (SQ and year ended 31st March, 2024 have been of the Holding Company at their adjourned m These financial results have been prepared in the Ind-AS 34 "Interim Financial Reporting" prules issued thereunder and other accounting. The Holding Company has got an additional I	PL) and (ii) M/s Sareviewed by the A eeting held on 31 n accordance with rescribed under Sare principles general Business Territory apur. The above no	atyanarayan Ric sudit Committee st May, 2024. the recognition ection 133 of the lly accepted in land of North Bengal esults includes	e Mill Pvt Ltd. and approve and measure c Companies India. I and Sikkim v working of the	(SRMPL), for the dot by the Board ment principles Act, 2013 read with effect from a said new busing the formal by the Hotel by the Hotel for the said new busing the formal by the Hotel by the Hotel for the Hotel by the Hotel for the Hotel f	he quarter of Directors laid down in with relevan 16th May, ness territory
3 4 5 6	namely (i) M/s Sharad Quench Pvt. Ltd. (SQ and year ended 31st March, 2024 have been of the Holding Company at their adjourned m. These financial results have been prepared in the Ind-AS 34 "Interim Financial Reporting" prules issued thereunder and other accounting. The Holding Company has got an additional if 2023 and has opened a branch office at Durg Exceptional Items shows loss on sale of an in Company during the year and figures of the p.	PL) and (ii) M/s Sareviewed by the A reviewed by the A reviewed by the A recting held on 31 accordance with rescribed under Saprinciples general Business Territory apur. The above in movable property revious quarters h.	thyanarayan Riculdit Committee st May, 2024. the recognition action 133 of the lily accepted in lily accept	and measure e Companies India. I and Sikkim working of the 527 Lakh su uped/ rearran	(SRMPL), for the dot by the Board ment principles Act, 2013 read with effect from a said new busin ffered by the Hoged to show this figures between	laid down in with relevant 16th May, ness territory Iding s exceptiona
3 4 5 6 7	namely (i) M/s Sharad Quench Pvt. Ltd. (SQ and year ended 31st March, 2024 have been of the Holding Company at their adjourned m. These financial results have been prepared in the Ind-AS 34 "Interim Financial Reporting" prules issued thereunder and other accounting. The Holding Company has got an additional if 2023 and has opened a branch office at Durg Exceptional Items shows loss on sale of an in Company during the year and figures of the pitem under the correct head. The Figures for the quarter ended 31st March	PL) and (ii) M/s Sareviewed by the A eeting held on 31 in accordance with rescribed under Sareviewed under Sareviewed under Sareviewed apur. The above in amount of the property revious quarters have a controlled under Sareviewed under Sareviewe	tyanarayan Ric udit Committee st May, 2024. the recognition ection 133 of the lly accepted in language of North Benga esults includes amounting to save been regro larch, 2023 are p to the third qu	e Mill Pvt Ltd. and approve and measure e Companies India. I and Sikkim v working of the toped/rearran the balancing arter of respe	(SRMPL), for the dot by the Board ment principles Act, 2013 read with effect from a said new busin ffered by the Hoged to show this figures between citive financial y.	laid down in with relevant 16th May, ness territory Ilding s exceptionates an audited ears.
3 4 5 7 ::	namely (i) M/s Sharad Quench Pvt. Ltd. (SQ and year ended 31st March, 2024 have been of the Holding Company at their adjourned m. These financial results have been prepared in the Ind-AS 34 "Interim Financial Reporting" prules issued thereunder and other accounting. The Holding Company has got an additional I 2023 and has opened a branch office at Durg Exceptional Items shows loss on sale of an in Company during the year and figures of the pitem under the correct head. The Figures for the quarter ended 31st March figures in respect of full financial year and year The Holding Company has sold 3,11,000 Equiple. 45 % (Approx.) of the total share capital, i.e. 45 % (Approx.) of the total share capital, i.e.	PL) and (ii) M/s Sareviewed by the A eeting held on 31 accordance with rescribed under Sareviewed by principles general ausiness Territory apur. The above numovable property revious quarters have a control of the con	thyanarayan Riculdit Committee st May, 2024. the recognition ection 133 of the lily accepted in lily accept	e Mill Pvt Ltd. and approve and measure e Companies India. I and Sikkim working of the 527 Lakh su uped/ rearran the balancing arter of respe	(SRMPL), for the dot by the Board ment principles Act, 2013 read with effect from a said new busin figures between citive financial y.	laid down in with relevan 16th May, ness territory Ilding s exceptiona in audited ears.
3 4 5 7 ::	namely (i) M/s Sharad Quench Pvt. Ltd. (SQ and year ended 31st March, 2024 have been of the Holding Company at their adjourned m. These financial results have been prepared in the Ind-AS 34 "Interim Financial Reporting" prules issued thereunder and other accounting. The Holding Company has got an additional I 2023 and has opened a branch office at Durg Exceptional Items shows loss on sale of an in Company during the year and figures of the pitem under the correct head. The Figures for the quarter ended 31st March figures in respect of full financial year and year. The Holding Company has sold 3,11,000 Equition 1.5% (Approx.) of the total share capital, is subsidiary of M/s Orient Beverages Limited.	PL) and (ii) M/s Sareviewed by the A reviewed by the A reviewed by the A reviewed by the A recting held on 31 accordance with rescribed under Sareviewed under Sareviewed under Sareviewed apur. The above numovable property revious quarters have a control of the	thyanarayan Riculdit Committee st May, 2024. the recognition ection 133 of the lily accepted in lily accept	e Mill Pvt Ltd. and approve and measure e Companies India. I and Sikkim v working of the 527 Lakh su uped/ rearran the balancing arter of respe	(SRMPL), for the dot by the Board ment principles Act, 2013 read with effect from a said new busin figures between citive financial y.	laid down in with relevant for the many, ness territory acceptional audited ears.
3 4 5 6 7	namely (i) M/s Sharad Quench Pvt. Ltd. (SQ and year ended 31st March, 2024 have been of the Holding Company at their adjourned m. These financial results have been prepared in the Ind-AS 34 "Interim Financial Reporting" prules issued thereunder and other accounting. The Holding Company has got an additional I 2023 and has opened a branch office at Durg Exceptional Items shows loss on sale of an in Company during the year and figures of the pitem under the correct head. The Figures for the quarter ended 31st March figures in respect of full financial year and year. The Holding Company has sold 3,11,000 Equition 1.5% (Approx.) of the total share capital, is subsidiary of M/s Orient Beverages Limited.	PL) and (ii) M/s Sareviewed by the A reviewed by the A reviewed by the A reviewed by the A recting held on 31 accordance with rescribed under Sareviewed under Sareviewed under Sareviewed apur. The above numovable property revious quarters have a control of the	the recognition action 133 of the lity accepted in lity acceptance i	e Mill Pvt Ltd. and approve and measure e Companies India. I and Sikkim v working of the 527 Lakh su uped/ rearran the balancing arter of respe	(SRMPL), for the dot by the Board ment principles Act, 2013 read with effect from a said new busing figures between ctive financial years and the said power of the said power	laid down in with relevan 16th May, ness territory descriptions an audited ears.
3 4 5 6 7 ::	namely (i) Ms Sharad Quench Pvt. Ltd. (SQ and year ended 31st March, 2024 have been of the Holding Company at their adjourned m. These financial results have been prepared in the Ind-AS 34 "Interim Financial Reporting" prules issued thereunder and other accounting. The Holding Company has got an additional I 2023 and has opened a branch office at Durg Exceptional items shows loss on sale of an in Company during the year and figures of the pitem under the correct head. The Figures for the quarter ended 31st March figures in respect of full financial year and year. The Holding Company has sold 3,11,000 Equite. 45 % (Approx.) of the total share capital, is subsidiary of M/s Orient Beverages Limited. Figures of previous periods have been rearrance.	PL) and (ii) M/s Sareviewed by the A reviewed by the A reviewed by the A reteing held on 31 accordance with rescribed under Sarprinciples general Business Territory apur. The above in movable property revious quarters had a to date figures unity shares of Rs. 10 held by it on 1st A reged/ regrouped, v	thyanarayan Riculdit Committee st May, 2024. the recognition ection 133 of the lily accepted in lily accept	e Mill Pvt Ltd. and approve and measure e Companies India. I and Sikkim v working of the 527 Lakh su uped/ rearran the balancing arter of respe	(SRMPL), for the dot by the Board ment principles Act, 2013 read with effect from a said new busing figures between ctive financial years a wholly for Orient Bever	laid down in with relevant territory less territory exceptional audited ears. d. (SRMPL) y owned
3 4 5 6 6 7	namely (i) M/s Sharad Quench Pvt. Ltd. (SQ and year ended 31st March, 2024 have been of the Holding Company at their adjourned m. These financial results have been prepared in the Ind-AS 34 "Interim Financial Reporting" prules issued thereunder and other accounting. The Holding Company has got an additional I 2023 and has opened a branch office at Durg Exceptional Items shows loss on sale of an in Company during the year and figures of the pitem under the correct head. The Figures for the quarter ended 31st March figures in respect of full financial year and year. The Holding Company has sold 3,11,000 Equition 1.5% (Approx.) of the total share capital, is subsidiary of M/s Orient Beverages Limited.	PL) and (ii) M/s Sareviewed by the A reviewed by the A reviewed by the A reviewed by the A recting held on 31 accordance with rescribed under Sareviewed under Sareviewed under Sareviewed apur. The above numovable property revious quarters have a control of the	the recognition action 133 of the lity accepted in lity acceptance i	e Mill Pvt Ltd. and approve and measure e Companies India. I and Sikkim v working of the 527 Lakh su uped/ rearran the balancing arter of respe	(SRMPL), for the dot by the Board ment principles Act, 2013 read with effect from a said new busing effect by the Hoged to show this figures between ctive financial years wholly a said new busing figures between the financial years and the said new busing figures between the financial years and the said new busing figures between the financial years and the said new busing figures between the financial years and the said new busing figures. The said new busing figures between the said new busing figures between the said new busing figures. The said new busing figures are said new busing figures and the said new busing figures are said new busing figures. The said new busing figures are said new busing figures between the said new busing figures are said new busing figures between the said new busing figures are said new busing figures between the said new busing figures between the said new busing figures between the said new busing figures are said new busing figures between the said new busing figures are said new busing figures and the said new busing figures are said new busing figures are said new busing figures and the said new busing figures are	laid down in with relevant for the many, ness territory acceptional audited ears.



ORIENT BEVERAGES LIMITED



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

CIN: L15520WB1960PLC024710

Declaration under Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended)

We hereby declare that the statutory auditors of the Company in their reports issued an unmodified opinion on the audited standalone and consolidated financial results of M/s Orient Beverages Ltd. for financial year ended 31st March, 2024.

For M/s Tiwari & Co.

Chartered Accountants

Firm Regn. No.309112E TIWARI & COMRANY

P. Tiwari

Partner

Membership No. 016590

For Orient Beverages Ltd.

N. K. Poddar Chairman

100 3

V. V. Agarwalla Chairman

Audit Committee

A. K. Singhania Chief Financial Officer

Place: Kolkata

Dated: May 31, 2024



Works: • NH-6, Mumbai Highway, Salap More, Howrah - 711 409.

Dag. No. 418 & 419, Durgapur Expressway, Durgapur Toll Plaza, Dankuni, Hooghly - 712310.

Sankrial Industrial Park, Near Dhulagarh Toll Plaza, Bhagabatipur, Howrah - 711 313.