# ORIENT BEVERAGES LIMITED

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

OBL: CS: 2019: 233

Dated: 13th November, 2019

Bisleri

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

Dear Sir/Madam,

Sub: Outcome of Board Meeting of the Company held on 13<sup>th</sup> November, 2019

Pursuant to Regulation 30 read with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended), We enclosed herewith please find Statements of Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2019 of the Financial Year 2019-20 along with Limited Review Reports on the same by the Statutory Auditors of the Company.

The said results have been duly considered and taken on record by the Board of Directors at their meeting held on 13<sup>th</sup> November, 2019. Further, the said results have been duly certified by the Chief Executive Officer and Chief Financial Officer of the Company pursuant to Regulation 33(2)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended).

This is for your kind information and records.

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

Jiyut Prasad Company Secretary

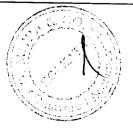
Encl: As above.

<u>CC 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 - 712310.
• Sankrial Industrial Park, Near Dhulagarh Toll Plaza, Bhagabatiour, Howrah - 711 313.

		BEVERAG		ED			
		N: L15520WB19					
	Regd. Offic	e : "Aelpe Co	ourt", 3rd Fl	oor,			
	225C, A. J. C. Bose Road, Website: www	oblorg in E	020, W. B., I mail: cs@ob	Ph: (033) 228	1-7001		
	STATEMENT OF UNAUDITED STANDALONE FINANCIAL R	ESULTS FOR TH	IF OLLARTER	AND HALE VEA	P ENDED SATH S	EDTEMPED 204	
					IN ENDED SUTH 3	SEF I ENIDER, 20	(₹ in Lak
SI	Particulars	(	Quarter Ende	d	Half Yea	ar ended	Year ended
No						ii chucu	
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
I	Income	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1							
	(a) Revenue from Operations	2181	2059	1,694	4,240	3,532	6,9
	(b) Other Income	91	91		182	153	3
	Total Income						
		2,272	2,150	1,773	4,422	3,685	7,2
П	Expenses	· · · · · · · · · · · · · · · · · · ·				·····	
	a) Cost of Materials Consumed	510	574	423	1004		
	b) Purchase of Stock-in-Trade	310	253	432	1084 561	779	16
	c) Changes in Inventories of Finished Goods, Work-in-Progress				501	536	1,0
·	and Stock-in-Trade	(4)	15	(33)	11	(2)	<u> </u>
	d) Employee Benefits Expense	452	410	361	862	723	14
	e) Finance Costs	81	89	78	170	161	3
	f) Depreciation and Amortisation Expense	32	32	36	64	71	1
	g) Other Expenses	788	678	567	1466	1,143	2,3
	Total Expenses (IV)	2,167	2,051	1,705	4,218	3,411	6,9
ш	Profit before exceptional items and tax (I - II)						
111	From before exceptional items and tax (i - ii)	105	99	68	204	274	2
ĪV	Exceptional items						
						-	
V	Profit before Tax (III - IV)	105					
		103		68	204	274	28
VI	Tax Expenses:						
	a) Current Tax	30	30	17	60	50	
	b) Deferred Tax Expenses/ (Credit)	0	(1)	(1)	(1)	<u> </u>	(
	c) Tax for Earlier Years	-				(2)	(
		30	29	16	59	57	
						57	
VII	Profit/ (Loss) for the period (V - VI)	75	70	52	145	217	21
7777	Other 0						
111	Other Comprehensive Income						
· · · · ·	(A) (i) Items that will not be reclassified to the Standalone Statement of Profit and Loss						
	(ii) Income Tax relating to Items that will not be	(3)	(3)		(6)	-	(1)
	reclassified the Standalone Statement of Profit and Loss						
	(B) (i) Items that will be reclassified to the Standalone Statement	<u> </u>		·	1		
	of Profit and Loss			·			
	(ii) Income Tax relating to Items that will be	<u>├</u> ─── <u></u>					
	reclassified the Standalone Statement of Profit and Loss	<u>-</u>  -					
	Total Other Comprehensive Income	(3)	(2)		(5)		
							(!
IX	Total Comprehensive Income for the period (VII+VIII)	72	68	52	140	217	205
- 1					110		20:
X	Paid-up Equity Share Capital (Face value of ₹10/- per share)	216.15	216.15	216.15	216.15	216.15	216.1
-							210.1
<u> </u>	Other Equity as per Balance Sheet of the previous accounting year	-		-	-		195
m	Farning Der Chara of 710/ 1/01						
	Earning Per Share of ₹10/- each (Not annualised)						
	- Basic & Diluted ( ₹ )						
		3.4	2 2 2				
		3.46	3.23	2.41	6.69	10.04	9.8



For Orlent Beverages Limited

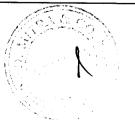
Ì Chairman

SI. No.	Particulars	As at 30.09.2019 (Unaudited)	As at 31.03.2019 (Audited)
	ASSETS		
	Non - Current Assets	1,416	1,439
	a) Property, Plant and Equipment b) Capital Work-in-Progress	214	1,45
	c) Investment Property	18	20
	d) Financial Assets		
	i) Investments	397	391
	ii) Other Financial Assets	186	17
	e) Deferred Tax Assets (Net)	55	5
	f) Other Non - Current Assets	913	91
·	Total Non - Current Assets	3,199	3,19
·			5,15
2	Current Assets		
	a) Inventories	556	49
	b) Financial Assets		
	i) Investments ii) Trade Receivables	24	1.
	iii) Cash and Cash Equivalents	162	284
	iv) Bank Balances other than Cash and Cash Equivalents	7	
	v) Loans	3,250	3,064
	c) Current Tax Assets (Net) d) Other Current Assets	- 272	2' 10:
	Total Current Assets	4,794	4,44
	TOTAL ASSETS	7,993	7,64
	EQUITY AND LIABILITIES Equity		•
	a) Equity Share Capital	216	21
	b) Other Equity	2,072	1,95
	Total Equity	2,288	2,16
2	Liabilities		
	Non - Current Liabilities		
	a) Financial Liabilities	1.307	1,31
	i) Borrowings ii) Other Financial Liabilities	562	54
	b) Provisions	121	6
	c) Other Non-Current Liabilities	9	1
	Total Non-Current Liabilities	1,999	1,93
3	Current Liabilities		
	a) Financial Liabilities		·····
	i) Borrowings	1,612	1,41
	ii) Trade Payables		
n <b>n</b> m.	Total outstanding dues of Micro Enterprises and Small Enterprises	224	15
	Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	564	52
	iii) Other Financial Liabilities	458	61
	b) Other Current Liabilities	793	
	c) Provisions	31	
	d) Current Tax Liabilities (Net)	24	
	Total Current Liabilities	3,706	3,53
	TOTAL EQUITY AND LIABILITIES	7,993	7,64
			Page 2 of

For Orient Beverages Limited

Chairman

			(₹ in Lakh)	
	Particulars	Half Yea		
		30.09.2019 (Uppudited)	30.09.2018	
		(Unaudited) ₹	(Unaudited) ₹	
A. Cast	h Flows from Operating Activities:	<b>、</b>	· · · · ·	
	it before Tax	204	274	
1	Istments for:	207	214	- · · · · ·
-	reciation and Amortisation Expense	64	71	
Inter	est Received	(177)	(140)	
Finar	nce Costs	170	161	
Re-m	neasurement of Employee Benefits	(6)		
				•
Oper	rating Profit before Working Capital Changes	255	366	
Char	nges in Working Capital:			
	ease) / Decrease in Inventories	(57)	(58)	
(Incre	ease) / Decrease in Trade Receivables	(74)	(135)	
(Incre	ease) / Decrease in Financial Assets - Loans	2	(2)	
(Incre	ease) / Decrease in Other Current Assets	(170)	(19)	
	ease) / Decrease in Other Financial Assets	(8)	3	
	ease) / Decrease in Other Non - Current Assets	2	(5)	
	ease/ (Decrease) in Trade Payables	112	143	
	ase / (Decrease) in Provisions	(65)	(79)	
	ease/ (Decrease) in Other Financial Liabilities	(144)	(141)	
	ease/ (Decrease) in Other Non - Current Liabilities	(1)	(4)	
Incre	ase/ (Decrease) in Other Current Liabilities	53	38	• • • • • • • • • • • • • • • • • • • •
Cash	Generated from Operations	(95)	107	
	ne Tax paid (Net of Provision)			
		51	40	
	Cash Flow from Operating Activities	(44)	147	
	1 Flow from Investing Activities:			
	hase of Property, Plant and Equipment	(54)	(89)	
	hase of Investment Property hase of Current Investments	(1)	(1)	
	eeds from Sale of Current Investments	(12)	(90)	
	hase of Investment in Subsidiary Company (Satyanarayan		86	
	Mill Pvt. Ltd.)	-	(121)	
	given to the Parties	(188)	85	
Intere	est Received	177	140	
Not C	Cash Flow from Investing Activities			
		(78)	10	
	Plow from Financing Activities:			
	eeds from Long Term Borrowings		17	
	eeds from Short Term Borrowings	198	(129)	
	end Paid	(170)	(161)	
	on Dividend Paid	(17)	(17)	
	Cash used in Financing Activities	(4)	-	
	ncrease/ (Decrease) in Cash and Cash Equivalents (A+B+C)	-	(290)	
	ing Cash and Cash Equivalent	(122)	(133)	
			377	
Closir	ng Cash and Cash Equivalent	162		
	ponents of Cash and Cash Equivalents	162	244	
	urrent Accounts			
	on Hand	70	212	
	and Bank Balances	92	32	
		162	244	Page



For Orient Beverages kinalted Chairman

Notes: 1 Ba

Based on the management approach as defined in 1nd AS 108-Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, Orient Beverages Ltd. (the 'Company') has identified "Beverage" and "Real Estate" as reportable segment.
 Segmentwise Reporting for the Quarter and Half Year ended 30th September, 2019

SI	Particulars		Quarter End		TLICY		(₹ in Lakh
No		30.09.2019	30.06.2019	30.09.2018	Half Ye 30.09.2019	ar ended	Year ended
			(Unaudited)		1	30.09.2018	31.03.2019
1	Segment Revenue :	(onuuned)	(Chaudited)	(Unauditeu)	(Unaudited)	(Unaudited)	(Audited)
	a) Beverage	2 125	1.007				
	b) Real Estate	2,135	1,997	1,614	4,132	3,189	6,43
	c) Unallocated	46	62	80	108	343	49
	Total Segment Revenue	2 101	-	-	-		
-	Less : Inter Segment Revenue	2,181	2,059	1,694	4,240	3,532	6,92'
	Net Sales/ Income from Operations	2 1 9 1	-	-	-		
		2,181	2,059	1,694	4,240	3,532	6,927
2	Segment Results:				· · · · · · · · · · · · · · · · · · ·		
	Profit/ (Loss) from ordinary activities before		_				
	Finance costs and exceptional item						•
	Unit:						
	a) Beverage	233	223	165	456	312	510
	b) Real Estate	(47)	(35)	(19)	(82)	123	92
	c) Unallocated	-	-	-	1	-	
	Total	186	188	146	374	435	608
	Less: i) Finance Cost	81	89	78	170	161	328
	ii) Other un-allocable Expenditure net off		-	-		-	
	iii) Un - allocable income	-	-	_	-	·	-
	Total Profit before Tax	105	99	68	204	274	280
3	Segment Assets :						
-	a) Beverage	10(9	1002				
	b) Real Estate	1968 5970	1903	1694	1968	1694	172
	c) Unallocated	55	5953		5970	5800	586
	Total Segment Assets	7993	54	48	55	48	52
		- 1993	7910	7542	7993	7542	7644
4	Segment Liabilities :						
	a) Beverage	1968	1002				
	b) Real Estate	3737	<u>1903</u>	1694		1694	1725
	c) Unallocated				3737	3663	375(
	Total Segment Liabilities	5705	5674	5257	-		
_				5357	5705	5357	5475
2	The above standalone unaudited financial results of Orient B were reviewed by the Audit Committee and thereafter	everages Ltd (th	e 'Company')	for the quart	w and half		
	and the state committee and thereafter . appr	ovea ov the Board	a of Directore	and was take			
	a statutory and a statutory Additors have carried out a l	imited review of t	the above fina	ncial results f	or the quarter a	nd half year end	led 30th
3	These financial results have been prepared in accordance wit Financial Reporting" prescribed under Section 133 of the Co	h the recognition	and measure	ment principle	s laid down in t	he Ind-AS 34 "I	nterim
- 1	preserved under Section 155 of the Co	mpanies Act, 201	3 read with re	elevant rules is	sued thereunde	r and other acc	unting
	principles generally accepted in India.						
4	Revenue from Operations for the half year ended 30th Septer Arrear Rent for the period from 1st September 2012 to 31ct	nber, 2018 and ve	ar and ad 31c	March 2010			
	for the period if one ist September, 2012 to 5181	March, 2018, whi	ch was not bo	oked earlier f	includes a sum	of <184.26 Lak	h received as
	o i i interesse in rent with them.						
5  1	Leasehold rights of the Company in a property situated at 224	5C. A. J. C. Bose	Road Kolkot	700020			
1	or renewal of the same are going on. The Company is not col	lecting any rent f	rom the tense	a - 700020 has	expired on 11th	1 May, 2019 and	negotiations
		g my rent h	iom the tenar	as occupiers	of the sald prope	erty after expiry	of the lease.
5 I	igures of previous periods have been rearranged/ regrouped.	whoneyon form d					
-		, wherever lound	necessary.				
				1000		For Orient Beve	rages Limited
					21	~ / /	-1
				<u></u>	1	N. A	
	Kolkata			1 <u>-03</u> ~ 1-0 <u>5</u>			
ed	13th November, 2019				÷+	te ender som en som en en ender som en	'oddar
4		·	`,	रराज्य	¥	Chai	rman
						<u> </u>	
.							Page 4 of 4

## D. MITRA & COMPANY CHARTERED ACCOUNTANTS

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

### INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS

### To The Board of Directors of Orient Beverages Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Orient Beverages** Limited (the 'Company') for the quarter and half year ended September 30 2019 (the 'Statement') being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

The preparation of this statement in accordance with the recognition and measurement principles as laid down in Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read together with relevant rules and other accounting principles generally accepted in India is the responsibility of the Company's management and has been approved by the Board of Directors of the Company on 13<sup>th</sup> November, 2019.Our responsibility is to issue a report on the Statement based on our review.

- 2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit, and accordingly, we do not express an audit opinion.
- 3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 4. We were neither engaged to review, nor have we reviewed the comparative figures of the Statement of Cash Flows for six months ended on September 30, 2018 and accordingly, we do not express any conclusion on the cash flows presented in the Statement for the period from April 1, 2018 to September 30, 2018. These figures have been furnished by the management.

Our conclusion is not modified in respect of this matter.

For D. Mitra & Co. Chartered Accountants Firm Regn.No. 328904E

D. K. Mitra Proprietor Membership No. 017334

UDIN: 19017334 AAAAII466

Place: Kolkata Date: November 13, 2019



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	Read.	Office : "Ae				······································	
	225C, A. J. C. Bose R	oad, Kolkata	- 700020, W	/. B., Ph: (03	3) 2281-7001		
the Value	Website: v	www.obl.ord	.in. Email: c	s@obl.org.ir	1		
	STATEMENT OF UNAUDITED CONSOLIDATED FINANC	CIAL RESULTS	FOR THE QU	ARTER AND H	ALF YEAR END	ED 30TH SEPTE	
SI	Particulars		Quarter Ende		Half Va	ar ended	(₹ in Laki
No							Year ended
		30.09.2019	30.06.2019	30.09.2018 (Unaudited)	30.09.2019 (Unaudited)	30.09.2018	31.03.2019
I	Income	(Chaudheu)	(Unauditeu)	(Unauuneu)	(Unaudited)	(Unaudited)	(Audited)
	(a) Revenue from Operations	2435	2279	1,782	4,714	3,706	7,72
	(b) Other Income	88	88	77	176	151	$\frac{7,72}{31}$
	Total Income	2,523	2,367	1,859	4,890	2.057	0.04
		2,025	2,307	1,039	4,090	3,857	8,04
Ш	Expenses						
	a) Cost of Materials Consumed	630	698	533	1328	977	200
	b) Purchase of Stock-in-Trade c) Changes in Inventories of Finished Goods,	236	205	221	441	455	95
	Work-in-Progress and Stock-in-Trade	(3)	15	(22)	1.4		
	d) Employee Benefits Expense	472	424	<u>(32)</u> 370	12 896	(1) 	4
	e) Project Expenses	133	82		215	/38	<u> </u>
	f) Finance Costs	85	94	80	179	163	33
	g) Depreciation and Amortisation Expense	36	37	41	73	80	15
	h) Other Expenses	828	706	581	1534	1,166	2,37
	Total Expenses (IV)	2,417	2,261	1,794	4,678	3,579	7,73
Ш	Profit before exceptional items and tax (I - II)	106	106	65	212	278	
IV	Exceptional items						50
v							
	Profit before Tax (III - IV)	106	106	65	212	278	30
	Tax Expenses: a) Current Tax						
	b) Deferred Tax Expenses/ (Credit)	30	$\frac{32}{(1)}$	17	62	61	
	c) Tax for Earlier Years		(1)	(2)	(1)	(3)	(4
		30	31	15	- 61	- 58	(2
VII	Profit/ (Loss) for the period (V - VI)	76	75	50	151	220	
	Other Comprehensive Income						237
	(A) (i) Items that will not be reclassified						
	to the Consolidated Statement of Profit and Loss						
	(ii) Income Tax relating to Items that will not be	(3)	(3)		(6)		(13
	reclassified the Consolidated Statement of Profit						
·	and Loss		· 1		1	-	4
	Total Other Comprehensive Income	(3)	(2)	-	(5)		(9)
IX	Total Comprehensive Income for the period (VII+VIII)	73	73	50	146	220	228
<u>x</u> I	Paid-up Equity Share Capital (Face value of ₹10/- per sha	216.15	216.15	216.15	216.15	216.15	216.15
- 1	Other Equity as per Balance Sheet of the previous accounting year		-		-		1976
сп	Earning Per Share of ₹10/- each (Not annualised)						
	- Basic & Diluted (₹)	3.51	3.48				
		5.51	3.48	2.31	6.99	10.18	10.98
		i-					Page 1 of 5



For Orient Beverages Limited

Chairman

b) Capital Work-in-Progress         214           c) Investment Property         18           d) Goodwill         59           c) Financial Assets         266           i) Other Financial Assets         266           i) Other Strenets         261           of Deferred Tax Assets (Net)         913           Total Non - Current Assets         3,339           2         Current Assets         3,339           a) Investments         25           ii) Trade Receivables         605           iii) Cash and Cash Equivalents         77           v) Leans         3,118           c) Current Assets         374           Total Current Assets         4,852           d) Other Current Assets         4,852           4         107 Table Kerichables         605           iii) Trade Rasets (Net)         2,102           d) Other Current Assets         3,118           2         Current Assets         4,852           10 Other Funancial Labilitites         2,102           a	l. Particulars o.	As at 30.09.2019 (Unaudited)	As at 31.03.2019 (Audited)
a) Property, Plant and Equipment         1,546         1           b) Capital Work-in-Progress         214         214           c) Investment Property         18         214           c) Investment Property         18         266           c) Financial Assets         266         59           c) Investments         266         57           c) Other Financial Assets         266         57           c) Other Non - Current Assets         913         59           c) Total Non - Current Assets         3339         3           c) Investments         25         57           a) Inventorize         575         50           b) Financial Assets         255         57           a) Inventorize         575         57           b) Investments         25         57           b) Financial Assets         575         57           a) Inventorize         575         57           b) Investments         25         1118         20           c) Current Assets         575         57         50           b) Investments         5118         2         6605           c) Current Assets         5482         4         74			
b) Capital Work-in-Progress       214         c) Investment Property       18         d) Goodwill       59         e) Financial Assets       266         i) Other Financial Assets       266         i) Other Kinenits       266         i) Other Kinenits       266         j) Other Non - Current Assets       913         Total Non - Current Assets       913         2       3.339       3         2       Current Assets       3.339         3       3       2         Current Assets       25         i) Investments       25         i) Drestments       7         v) Loans       605         ii) Trade Receivables       605         ii) Trade Receivables       3.118         2       Current Tax Assets (Set)       7         v) Loans       3.118       2         c) Current Tax Assets (Set)       3.118       2         c) Current Tax Assets (Set)       3.118       2         c) Current Tax Assets (Set)       3.118       2         d) Other Current Assets       3.74       2.102         Total Current Assets       3.118       2         2       2.012			
c) Investment Property         18           d) Goodwill         59           c) Financial Assets         266           i) Other Financial Assets         266           g) Other Non - Current Assets         913           Total Non - Current Assets         913           2         Current Assets         913           2         Current Assets         913           3         Investments         25           a) Investments         25           a) Investments         25           a) Investments         25           a) Investments         25           b) Financial Assets         77           b) Other Current Assets         78           y) Longstrements         78           y) Dong Carrent Tax Assets (Net)         -           -         -           -         0 Other Current Assets           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -         -         -           -			1,54
d) Goodwill     59       o) Financial Assets     266       ii) Other Financial Assets     266       ii) Other Kon - Current Assets     913       Total Non - Current Assets     913       2 Current Assets     913       3 Differed Tax Assets (Net)     25       9) Investments     3,339       3     32       2 Current Assets     3,339       3     32       2 Current Assets     25       1) Investments     7       v) Leans     605       0) Current Tax Assets (Net)     -178       0) Other Current Assets     374       7     0 Current Tax Assets     374       7     7     10 Tatk Exercity       2 Current Assets     216       3) Other Current Assets     216       b) Other Equity     2102       14 Equity     216       b) Other Monter Liabilities     1037       10) Other Monter Liabilities     1216       b) Other Current Liabilities     1216       b) Other Current Liabilities     1307       1) Borrowings     1307       1) Borrowings			19
o) Financial Assets       266         ii) Other Financial Assets       266         j) Deferred Tax Assets (Net)       57         g) Other Non - Current Assets       913         Total Non - Current Assets       3,339         a) Inventories       3,339         a) Inventories       3,339         a) Inventories       3,339         a) Inventories       25         ii) Trade Receivables       605         iii) Cash and Cash Equivalents       7         y) Loars and Cash Equivalents       7         y) Loars and Cash Equivalents       71         y) Courrent Tax Assets       3,118         c) Current Tax Assets       3,118         c) Current Assets       3,118         c) Other Current Assets       3,74         Total Current Assets       3,74         Total Current Assets       3,74         Total Current Assets       3,21         g) Starc Capital       2,102         b) Other Kurat       2,102         ii) Other Kaut       2,102         iii) Cash Assets       3,21         o) Other Kaut       2,218         iii) Other Kaut       2,318         iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii			2
i) Investments       266         ii) Other Financial Assets       266         j) Deferred Tax Assets (Net)       57         g) Other Non - Current Assets       913         Total Non - Current Assets       3,339         2       3         a) Investments       3,339         a) Investments       3,339         a) Investments       25         a) Investments       25         ii) Trade Receivables       665         iii) Cash and Cash Equivalents       7         v) Leans       77         v) Leans       3,118         2) Current Tax Assets (Net)       -         d) Other Current Assets       374         Total Current Assets       4,882         4       107 AL ASSETS       8,221         7       7         10 Other Current Assets       -         11 Trade Repuity       2,102         11 Trade Repuity       2,318         2       1400111         10 Other Current Liabilities       -         10 Other Current Liabilities       - <td></td> <td>59</td> <td></td>		59	
ii) Other Financial Assets       266         f) Deferred Tax Assets (Net)       57         g) Other Non - Current Assets       913         Total Non - Current Assets       3,339         2       Current Assets       3,339         3       1         2       Current Assets       3,339         3       2       Current Assets       3,339         3       1       Control (Sec)       575         b) Financial Assets       25       11         ii) Taxet Receivables       6605         ii) Cash and Cash Equivalents       77         ·) Loars       77          c) Current Tax Assets (Net)        74         fotal Current Assets       4,882       4         Total Current Assets       4,882       4         Tot AL ASSETS       8,221       7         B EQUITY AND LABELITIES       8,221       7         I Equity       2,318       2         a) Share Capital       2,102       1         b) Other Equity       2,318       2         I Equity       2,338       2         1 I equity       2,318       2         1 Borrowings       1,307			
Deferred Tax Assets (Net)       57         g) Other Non - Current Assets       913         Total Non - Current Assets       3,339         2       Current Assets       3,339         a) Inventories       575         b) Financial Assets       575         b) Financial Labsities       25         ii) Trade Receivables       605         iii) Trade Receivables       7         v) Loans       7         c) Current Tax Assets (Net)       7         d) Other Current Assets       3,118         2       2         c) Current Tax Assets (Net)			20
g) Other Non - Current Assets     913       Total Non - Current Assets     3,339       2     Current Assets     3,339       3) Investments     25       b) Financial Assets     25       ii) Cash and Cash Equivalents     178       iv) Bank Balances other than Cash and Cash Equivalents     7       v) Loans     718       v) Loans     718       c) Current Tax Assets     374       d) Other Current Assets     374       Total Current Assets     216       a) Share Capital     216       b) Other Equity     2,102       Total Equity     2,102       1i Borrowings     1,307       i) Borrowings     1,207       i) Borrowings     1,207       i) Borrowings     1,207       j) Borrowings     1,207       j			2
Total Non - Current Assets       3,339       3         2 Current Assets			
2       Current Assets       575         b) Financial Assets       575         i) Investments       25         ii) Trade Receivables       605         iii) Cash and Cash Equivalents       178         iv) Bank Balances other than Cash and Cash Equivalents       7         v) Loans       7         o) Other Current Tax Assets (Net)       7         d) Other Current Assets       374         Total Current Assets       4.882         4.       7         a) Share Capital       216         b) Other Equity       2166         b) Other Equity       2.318         2.       2.318         2.       2.318         a) Share Capital       2.166         b) Other Equity       2.318         2.       2.318         2.       1.307         a) Berowings       1.307         a) Other Financial Liabilities       9         Total Non-Current Liabilities       9         of Current Liabilities       9         a) Financial Liabilities       1.999         a) Borowings       1.729         ii) Other Financial Liabilities       1.729         a) Financial Liabilities       1.729 </td <td></td> <td>913</td> <td>9</td>		913	9
2       Current Assets       575         a) Inventories       575         b) Financial Assets       25         ii) Trade Receivables       605         iii) Cash and Cash Equivalents       7         v) Danak Balances other than Cash and Cash Equivalents       7         v) Loans       7         v) Loans       3,118         2.       7         v) Loans       3,118         2.       7         d) Other Current Assets       3,74         Total Current Assets       4,882         4.       107AL ASSETS         8       EQUITY AND LIABILITIES         1       2,162         a) Share Capital       2,162         b) Other Equity       2,162         c) Liabilities       2,318         a) Derrowings       1,307         a) Financial Liabilities       1,307         b) Provisions       9         Total Non-Current Liabilities       9         Total Non-Current Liabilities       1,307         a) Financial Liabilities       1,212         c) Other Non-Current Liabilities       9         Total Non-Current Liabilities       1,212         c) Other Non-Current Liabilities	Total Non - Current Assets	3.339	3,29
a) Inventories       575         b) Financial Assets       25         i) Investments       25         ii) Trade Receivables       605         iii) Cash and Cash Equivalents       7         v) Loans       7         v) Loans       7         v) Current Tax Assets (Net)       -         d) Other Current Assets       374         Total Current Assets       4,882         4       44,882         4       7         b) Other Equity       216         b) Other Equity       2,162         b) Other Equity       2,162         c) Utarget Liabilities       2,318         a) Share Capital       2,162         b) Other Equity       2,162         c) Utabilities       2,162         i) Berrowings       1,307         i) Berrowings       1,307         i) Other Financial Liabilities       9         Total Non-Current Liabilities       9         ii) Other Financial Liabilities       19         j) Porvisions       121         c) Other Non-Current Liabilities       199         ji) Trade Payables       1729         ii) Other Financial Liabilities       1999			
b) Financial Assets       25         i) Investments       25         ii) Trade Receivables       605         iii) Cash and Cash Equivalents       178         iv) Bank Balances other than Cash and Cash Equivalents       7         v) Loans       3,118         c) Current Tax Assets (Net)       -         d) Other Current Assets       374         Total Current Assets       4,882         d) Other Current Assets       4,882         d) Quity AND LIABILITIES       8,221         I Equity       2,162         a) Share Capital       2,162         b) Other Equity       2,102         Total Equity       2,318         2       1,307         a) Financial Liabilities       1,307         a) Financial Liabilities       1,307         b) Other Financial Liabilities       9         for Current Liabilities       9         j) Forowings       1,121         c) Other Non-Current Liabilities       1,999         ii) Other Financial Liabilities       9         j) Forowings       1,729         j) Financial Liabilities       1,729         j) Forowings       1,729         ji) Finde Payables       246			
b) Investments       25         ii) Trade Receivables       605         iii) Cash and Cash Equivalents       7         iv) Bank Balances other than Cash and Cash Equivalents       7         v) Loans       7         o) Current Tax Assets (Net)       -         d) Other Current Assets       374         Total Current Assets       4,882         ii) Cash and Cash Equivalents       374         Total Current Assets       4,882         iii) Current Assets       4,882         iiii Cash and Cash Equivalents       374         Total Current Assets       4,882         iiiiii Cash and Cash Equivalents       374         Total Current Assets       4,882         iiiiii Cash and Cash Equivalents       8,221         a) Share Capital       216         b) Other Equity       2,102         iiiii Other Equity       2,318         2       Liabilities         iii) Other Financial Liabilities       1,307         iii) Other Financial Liabilities       1,207         jii) Other Financial Liabilities       121         c) Other Non-Current Liabilities       121         jii) Other Financial Liabilities       121         jii) Borrowings       1,729<		575	52
ii) Trade Receivables       605         iii) Cash and Cash Equivalents       178         iv) Bank Balances other than Cash and Cash Equivalents       7         v) Loans       3,118         c) Current Tax Assets (Net)       -         d) Other Current Assets       374         Total Current Assets       4,882         d) Other Current Assets       4,882         TOTAL ASSETS       8,221         B EQUITY AND LLABILITIES       8,221         1 Equity       2,162         a) Share Capital       2,162         b) Other Equity       2,162         z       1,307         i) Borrowings       1,307         ii) Other Financial Liabilities       562         b) Other Financial Liabilities       121         c) Other Non-Current Liabilities       121         c) Other Non-Current Liabilities       121         j) Borrowings       1,729         ii) Trade Payables       1,729         ji) Other Financial Liabilities       246         ortal outstanding dues of Micro Enterprises and Small Enterprises       615         iii) Other Financial Liabilities       31         ottal outstanding dues of Greet other than Micro Enterprises and Small Enterprises       615			
iii) Cash and Cash Equivalents       7         iv) Bank Balances other than Cash and Cash Equivalents       7         v) Loans       3,118         c) Current Tax Assets (Net)       -         d) Other Current Assets       374         Total Current Assets       374         d) Other Current Assets       4,882         d) Other Current Assets       8,221         Total Current Assets       8,221         d) Other Equity       2,102         a) Share Capital       216         b) Other Equity       2,102         1 Total Equity       2,318         2 Liabilities       307         i) Dorrowings       1,307         ii) Other Financial Liabilities       552         b) Provisions       121         c) Other Non-Current Liabilities       9         d) Current Liabilities       121         ii) Other Financial Liabilities       9         j) Borrowings       1,729         ii) Other Non-Current Liabilities       121         of Other Non-Current Liabilities       121         j) Borrowings       1,729         ii) Other Pinancial Liabilities       1,729         j) Borrowings       1,729         j) Borrowings		25	
iv) Bank Balances other than Cash and Cash Equivalents       7         y) Loans       3,118         c) Current Tax Assets (Net)       -         d) Other Current Assets       374         Total Current Assets       374         Total Current Assets       4,882         toTAL ASSETS       8,221         8       2011Y AND LIABILITIES         Equity       216         a) Share Capital       216         b) Other Equity       2,102         1       2,318         2       Liabilities         a) Financial Liabilities       -         a) Financial Liabilities       562         b) Provisions       1,307         c) Other Financial Liabilities       121         a) Financial Liabilities       9         Total Non-Current Liabilities       9         Total Non-Current Liabilities       1,999         a) Financial Liabilities       1,999         a) Financial Liabilities       1,729         j) Borrowings       1,729         i) Borrowings       1,729         j) Borrowings       1,729         j) Borrowings       1,729         j) Borrowings       1,729         j) Borrowings			6
v) Loans       3,118       2         c) Current Tax Assets (Net)       -       -         d) Other Current Assets       374         Total Current Assets       4,882       4         TOTAL ASSETS       8,221       7.         B EQUITY AND LIABILITIES       8,221       7.         1 Equity       2,100       1.         a) Share Capital       2,100       1.         b) Other Equity       2,318       2.         1 tabilities       -       -         Non - Current Liabilities       -       -         a) Financial Liabilities       562       -         b) Provisions       121       -       -         c) Other Non-Current Liabilities       9       -       -         Total Non-Current Liabilities       9       -       -         a) Financial Liabilities       9       -       -         a) Other Non-Current Liabilities       9       -       -         ii) Other Financial Liabilities       9       -       -         i) Borrowings       1,729       1,       -       -         i) Other Non-Current Liabilities       -       -       -         i) Other Strancial Liabilities		178	3
c) Current Tax Assets (Net)       -       -         d) Other Current Assets       374         Total Current Assets       374         Total Current Assets       4,882         toTAL ASSETS       8,221         a) Share Capital       216         b) Other Equity       2,102         a) Share Capital       216         b) Other Equity       2,318         Z       2,318         Xon - Current Liabilities       3         a) Financial Liabilities       1,307         i) Other Financial Liabilities       562         b) Provisions       121         c) Other Non-Current Liabilities       9         Total Non-Current Liabilities       9         a) Financial Liabilities       11,307         a) Financial Liabilities       562         b) Provisions       121         c) Other Non-Current Liabilities       9         Total Non-Current Liabilities       9         i) Borrowings       1,729         ii) Other Financial Liabilities       474         j) Financial Liabilities       31         d) Current Liabilities       31         i) Other Financial Liabilities       31         i) Other Financial Liabilities </td <td>iv) Bank Balances other than Cash and Cash Equivalents</td> <td>7</td> <td></td>	iv) Bank Balances other than Cash and Cash Equivalents	7	
d) Other Current Assets       374         Total Current Assets       4,882         TOTAL ASSETS       8,221         B       EQUITY AND LLABILITIES         1       Equity         a) Share Capital       216         b) Other Equity       2,102         1. Equity       2,318         2. Liabilities       2         3) Financial Liabilities       1,307         i) Other Financial Liabilities       562         b) Provisions       121         c) Other Non-Current Liabilities       9         Total Non-Current Liabilities       9         a) Financial Liabilities       9         ii) Other Financial Liabilities       9         52       121         c) Other Non-Current Liabilities       9         a) Financial Liabilities       11999         ii) Other Financial Liabilities       9         Total Non-Current Liabilities       11,729         a) Financial Liabilities       11,729         ii) Other Financial Liabilities       11,729         iii) Other Financial Liabilities       7         ottal outstanding dues of creditors other than Micro Enterprises and Small Enterprises       615         iii) Other Financial Liabilities       802 </td <td></td> <td>3,118</td> <td>2,9</td>		3,118	2,9
Total Current Assets       44,882       4         TOTAL ASSETS       8,221       7,         B       EQUITY AND LIABILITIES       216         a) Share Capital       216       216         b) Other Equity       2,102       1,         Total Equity       2,318       2,         2       Liabilities       2,318       2,         a) Sinancial Liabilities       1,307       1,         i) Dorrowings       1,307       1,         ii) Other Financial Liabilities       562       562         b) Provisions       121       9         c) Other Non-Current Liabilities       1,999       1,         d) Financial Liabilities       1,999       1,         o) Other Non-Current Liabilities       1,999       1,         d) Financial Liabilities       1,999       1,         d) Financial Liabilities       1,999       1,         d) Financial Liabilities       1,729       1,         ii) Trade Payables       1,729       1,         Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       615         iii) Other Financial Liabilities       802       2         c) Provisions       31       31		274	1
TOTAL ASSETS       3,002         B       EQUITY AND LIABILITIES         1       Equity         a) Share Capital       216         b) Other Equity       2,102         a) Share Capital       216         b) Other Equity       2,318         2       Liabilities         value       2,318         2       Liabilities         i) Borrowings       1,307         i) Other Financial Liabilities       562         b) Provisions       121         c) Other Non-Current Liabilities       9         Total Non-Current Liabilities       9         a) Financial Liabilities       1,999         a) Financial Liabilities       1,999         a) Financial Liabilities       246         Total outstanding dues of Micro Enterprises and Small Enterprises       615         iii) Other Financial Liabilities       31         d) Outstanding dues of creditors other than Micro Enterprises and Small Enterprises       615         iiii) Other Financial Liabilities       74         b) Other Current Liabilities       74         c) Provisions       31         d) Current Tax Liabilities (Net)       7         Total Outstanding dues of Accelitors other than Micro Enterprises			
TOTAL ASSETS       8.221       7.         B       EQUITY AND LIABILITIES       216         a) Share Capital       216       210         b) Other Equity       2,102       1,         Total Equity       2,318       2,         2       Liabilities	Total Current Assets	4,882	4,6
B       EQUITY AND LIABILITIES         1       Equity         a) Share Capital       216         b) Other Equity       2,102         Total Equity       2,318         2       Liabilities         Non - Current Liabilities       31         i) Other Financial Liabilities       562         b) Provisions       1121         c) Other Non-Current Liabilities       9         Total Non-Current Liabilities       9         Total Non-Current Liabilities       11,307         i) Borrowings       1,307         ii) Other Financial Liabilities       9         Total Non-Current Liabilities       9         Total Non-Current Liabilities       11,999         ii) Trade Payables       1,729         Total outstanding dues of Micro Enterprises and Small Enterprises       246         Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       615         iii) Other Financial Liabilities       31         d) Current Liabilities       31         d) Current Liabilities       7         Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       615         iii) Other Financial Liabilities       31         d) Current Liabilit	TOTAL ASSETS	8 221	
1       Equity       216         a) Share Capital       216         b) Other Equity       2,102         Total Equity       2,318         2       Liabilities         a) Financial Liabilities       1,307         i) Borrowings       1,307         ii) Other Financial Liabilities       562         b) Provisions       121         c) Other Non-Current Liabilities       9         Total Non-Current Liabilities       1,307         a) Financial Liabilities       121         c) Other Non-Current Liabilities       9         Total Non-Current Liabilities       1,999         a) Financial Liabilities       246         ii) Borrowings       1,729         iii) Trade Payables       246         Total outstanding dues of Micro Enterprises and Small Enterprises       246         Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       615         iii) Other Financial Liabilities       31         b) Other Current Liabilities       31         c) Provisions       31         d) Current Tax Liabilities (Net)       7         Total Current Liabilities       3,904		0,221	7,5
a) Share Capital 216 b) Other Equity 2,102 1, Total Equity 2,318 2, Liabilities 2,318 2, Liabilities 3, Financial Liabilities 4,307 1, i) Borrowings 1,307 1, ii) Other Financial Liabilities 5, b) Provisions 121 c) Other Non-Current Liabilities 9, Total Non-Current Liabilities 9, 1,307 1, ii) Other Financial Liabilities 9, c) Other Non-Current Liabilities 9, c) Other Non-Current Liabilities 9, c) Other Source 1,399 1, c) Current Liabilities 1, i) Borrowings 1,729 1, ii) Total outstanding dues of Micro Enterprises and Small Enterprises 246 Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises 615 iii) Other Financial Liabilities 474 b) Other Current Liabilities 31 d) Current Tax Liabilities 7, Total Current Curren			· · · · · · · ·
b) Other Equity 2,102 1, Total Equity 2,318 2, Liabilities 2,318 2, Liabilities 2,318 2, Liabilities 2,318 2, Non - Current Liabilities 3, i) Borrowings 1,307 1, ii) Other Financial Liabilities 5, b) Provisions 5,562 5, b) Provisions 121 5,562 5, c) Other Non-Current Liabilities 3, 5,62 5, b) Provisions 121 5,562 5, c) Other Non-Current Liabilities 5, 5,62 5, b) Provisions 121 5,562 5, c) Other Non-Current Liabilities 5, 5,62 5, b) Provisions 121 5,562 5, c) Other Non-Current Liabilities 5, 5,62 5, b) Provisions 121 5,562 5, c) Other Non-Current Liabilities 5, 5,62 5, c) Other Current Liabilities 5, 5,62 5, c) Provisions 5, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7,		216	2
Total Equity       2,318       2,         2 Liabilities       2,318       2,         Non - Current Liabilities       3       3         a) Financial Liabilities       1,307       1,         i) Other Financial Liabilities       562       562         b) Provisions       121       562         c) Other Non-Current Liabilities       9       121         c) Other Non-Current Liabilities       9       1,999         Total Non-Current Liabilities       1,999       1,         3       Current Liabilities       1,729       1,         i) Borrowings       1,729       1,       1,         ii) Trade Payables       246       7       1,         Total outstanding dues of Micro Enterprises and Small Enterprises       246       474         b) Other Financial Liabilities       802       615       11,         iii) Other Financial Liabilities       802       7       615       11,         of Urrent Tax Liabilities       31       7       7       7         Total Current Tax Liabilities (Net)       7       7       7       7         Total Current Liabilities (Net)       7       7       7       7         Total Current Liabilities	b) Other Equity		1,9
2       Liabilities			
Non - Current Liabilities       1,307       1,         a) Financial Liabilities       1,307       1,         i) Borrowings       1,307       1,         ii) Other Financial Liabilities       562       562         b) Provisions       121       121         c) Other Non-Current Liabilities       9       9         Total Non-Current Liabilities       1,999       1,         3       Current Liabilities       1,999       1,         a) Financial Liabilities       1,729       1,         i) Borrowings       1,729       1,         ii) Borrowings       1,729       1,         ii) Trade Payables       246       1         Total outstanding dues of Micro Enterprises and Small Enterprises       615       11         iii) Other Financial Liabilities       802       246       1         b) Other Current Liabilities       31       31       1         c) Provisions       31       31       1       7         d) Current Tax Liabilities (Net)       7       3,904       3,904       3,904       3,904       3,904       3,904       3,904       3,904       3,904       3,904       3,904       3,904       3,904       3,904       3,904		2,318	2,1
a) Financial Liabilities       1,307       1,         i) Borrowings       1,307       1,         ii) Other Financial Liabilities       562         b) Provisions       121         c) Other Non-Current Liabilities       9         Total Non-Current Liabilities       9         3       Current Liabilities       1,999         a) Financial Liabilities       1,729       1,         ii) Borrowings       1,729       1,         ii) Borrowings       1,729       1,         ii) Trade Payables       246       1         Total outstanding dues of Micro Enterprises and Small Enterprises       246         Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       615         iii) Other Financial Liabilities       802         c) Provisions       31         d) Current Liabilities       31         d) Current Liabilities (Net)       7         Total Current Liabilities       3,904			
i) Borrowings       1,307       1,         ii) Other Financial Liabilities       562         b) Provisions       121         c) Other Non-Current Liabilities       9         Total Non-Current Liabilities       9         a) Financial Liabilities       1,999         a) Financial Liabilities       1,729         ii) Borrowings       1,729         ii) Trade Payables       246         Total outstanding dues of Micro Enterprises and Small Enterprises       615         iii) Other Financial Liabilities       474         b) Other Current Liabilities       31         d) Current Tax Liabilities (Net)       7         Total Current Liabilities       3,904			
ii) Other Financial Liabilities       3,001       3,001       3,001       3,001       3,001       3,001       3,001       3,001       3,001       3,004			
b) Provisions       121         c) Other Non-Current Liabilities       9         Total Non-Current Liabilities       1,999         3       Current Liabilities         a) Financial Liabilities       1,729         i) Borrowings       1,729         ii) Trade Payables       246         Total outstanding dues of Micro Enterprises and Small Enterprises       246         Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       615         iii) Other Financial Liabilities       474         b) Other Current Liabilities       31         d) Current Tax Liabilities (Net)       7         Total Current Liabilities       31         Total Current Liabilities       3904		1,307	1,3
c) Other Non-Current Liabilities       9         Total Non-Current Liabilities       1,999         3       Current Liabilities         a) Financial Liabilities       1,729         i) Borrowings       1,729         ii) Trade Payables       246         Total outstanding dues of Micro Enterprises and Small Enterprises       246         Stata outstanding dues of creditors other than Micro Enterprises and Small Enterprises       615         iii) Other Financial Liabilities       474         b) Other Current Liabilities       31         d) Current Tax Liabilities (Net)       7         Total Current Liabilities       31         d) Current Liabilities       3,904		562	54
Total Non-Current Liabilities       1,999       1,         3       Current Liabilities       1,999       1,         a) Financial Liabilities       1,729       1,         i) Borrowings       1,729       1,         ii) Trade Payables       246         Total outstanding dues of Micro Enterprises and Small Enterprises       246         Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       615         iii) Other Financial Liabilities       474         b) Other Current Liabilities       802         c) Provisions       31         d) Current Tax Liabilities       3,904         Total Current Liabilities       3,904		· · · · · · · · · · · · · · · · · · ·	
3       Current Liabilities       1,772       1,         a) Financial Liabilities       1,729       1,         i) Borrowings       1,729       1,         ii) Trade Payables       1,729       1,         Total outstanding dues of Micro Enterprises and Small Enterprises       246         Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       615         iii) Other Financial Liabilities       474         b) Other Current Liabilities       802         c) Provisions       31         d) Current Tax Liabilities       31         Total Current Liabilities       3,904			
a) Financial Liabilities       1,729         i) Borrowings       1,729         ii) Trade Payables       1,729         Total outstanding dues of Micro Enterprises and Small Enterprises       246         Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       615         iii) Other Financial Liabilities       474         b) Other Current Liabilities       802         c) Provisions       31         d) Current Tax Liabilities (Net)       7         Total Current Liabilities       3,904		1,999	1,9
i) Borrowings       1,729       1,         ii) Trade Payables       1,729       1,         Total outstanding dues of Micro Enterprises and Small Enterprises       246         Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       615         iii) Other Financial Liabilities       474         b) Other Current Liabilities       802         c) Provisions       31         d) Current Tax Liabilities (Net)       7         Total Current Liabilities       3,904			
ii) Trade Payables       1,722       1,         Total outstanding dues of Micro Enterprises and Small Enterprises       246         Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       615         iii) Other Financial Liabilities       474         b) Other Current Liabilities       802         c) Provisions       31         d) Current Tax Liabilities       7         Total Current Liabilities       3,904			
Total outstanding dues of Micro Enterprises and Small Enterprises       246         Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       615         iii) Other Financial Liabilities       474         b) Other Current Liabilities       802         c) Provisions       31         d) Current Tax Liabilities (Net)       7         Total Current Liabilities       3,904		1,729	1,5
Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       615         iii) Other Financial Liabilities       474         b) Other Current Liabilities       802         c) Provisions       31         d) Current Tax Liabilities (Net)       7         Total Current Liabilities       3,904			
iii) Other Financial Liabilities       474         b) Other Current Liabilities       802         c) Provisions       31         d) Current Tax Liabilities (Net)       7         Total Current Liabilities       3,904         total Current Liabilities       3,904	Total outstanding dues of creditors other than Micro Enterprises		2
b) Other Current Liabilities  c) Provisions  d) Current Tax Liabilities (Net)  Total Current Liabilities  3,904 3,	iii) Other Financial Liabilities		5
c) Provisions     302       d) Current Tax Liabilities (Net)     7       Total Current Liabilities     3,904			6.
d) Current Tax Liabilities (Net)     7       Total Current Liabilities     3,904       TOTAL FOURTY AND LIADULTIES     3,904			
Total Current Liabilities 3,904 3,			
		2 00 4	-
		3,904	3,71



For Orient Boverages Limited

Chairman

	Particulars	Half Ver	(₹ in Lakh) ar Ended	
		30.09.2019	30.09.2018	
		(Unaudited)	(Unaudited)	
		₹	₹	
A. Cash Flows from	n Operating Activities:		· · · · · · · · · · · · · · · · · · ·	
Profit before Ta		212	278	
Adjustments for	······································			
	Amortisation Expense	73	80	
Interest Received		(172)	(140)	
Finance Costs		179	163	
	of Employee Benefits	(6)		
				w
Operating Profit	efore Working Capital Changes	286	381	
Changes in Wo				
	ease in Inventories	/r A	(00)	
	ease in Trade Receivables	(54)	(92)	
	ease in Financial Assets - Loans	80	(158)	
	ease in Other Current Assets		(2)	
	ease in Other Financial Assets	(240)	(131)	
		(33)	(22)	
(Increase) / Decr (Unpaid Dividend	ease in Other Financial Assets	_		
	ease in Other Non - Current Assets	5		
		3	(9)	
	nse) in Trade Payables	77	132	
	ase) in Provisions	(67)	(81)	
	use) in Other Financial Liabilities	(131)	(151)	
	ise) in Other Non - Current Liabilities	(1)	(4)	
	ise) in Other Current Liabilities	34	184	
Cash Generated		(39)	47	
	(Net of Provision)	35	43	
	rom Operating Activities	(4)	90	
	Investing Activities:			
	erty, Plant and Equipment	(85)	(94)	
Purchase of Inve		(1)	(1)	
Purchase of Curr		(12)	(90)	
	ale of Current Investments		86	
Purchase of Inve (Satyanarayan R	stment in Subsidiary Company	-	(161)	
Loan given to the		(04E)		
Interest Received		(215)	111	
	m Investing Activities	172	140	
		(141)	(9)	
	Financing Activities: ng Term Borrowings			
		(7)	17	
Finance Costs	ort Term Borrowings	216	(121)	
Dividend Paid	· · · · · · · · · · · · · · · · · · ·	(179)	(163)	
Tax on Dividend I	Daid	(17)	(17)	
		(4)		
	Financing Activities	9	(284)	
Net Increase/ (D	crease) in Cash and Cash Equivalents (A+B+C)	(136)	(203)	
	d Cash Equivalent	314	458	
Closing Cash and	Cash Equivalent	178	255	
	ash and Cash Equivalents	1/0	200	
On Current Accou				
Cash on Hand		79	216	
		99	39	
Cash and Bank B	alances	178	255	



For Orient Beverages Limited 11. J.C.D

#### Notes:

1 Based on the management approach as defined in Ind AS 108-Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, Orient Beverages Ltd. (the 'Company') has identified "Beverage" and "Real Estate" for its own working and "Construction" for one of its subsidiaries namely "Sharad Quench Pvt. Ltd." and "Beverage" for its other subsidiary namely "Satyanarayan Rice Mill Pvt. Ltd." as reportable segments.

SI	Particulars		Quarter Ende	d	Half Ye	ar ended	Year ended
No		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
			(Unaudited)		(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue :						
	a) Beverage	2,232	2,118	1,699	4,350	3,357	6,79
	b) Real Estate	46	62	80	108	343	49
	c) Contruction	157	99	3	256	6	43
	d) Unallocated	-		_			
	Total Segment Revenue	2,435	2,279	1,782	4,714	3,706	7,72
	Less : Inter Segment Revenue	-	-			-	
	Net Sales/ Income from Operations	2,435	2,279	1,782	4,714	3,706	7,72
2	Segment Results:						
	Profit/ (Loss) from ordinary activities before						·····
	Finance costs and exceptional item						
	Unit:						
	a) Beverage	122	221		164	210	····
	b) Real Estate	233	231	164	464	318	54
	c) Contruction	(47)	(35)	(19)	(82)	123	9
	d) Unallocated	5	4	-	9		
	Total	-	-	-	-	-	-
	Less: i) Finance Cost	191	200	145	391	441	64
		85	94	80	179	163	33
	ii) Other un-allocable Expenditure net off						-
	iii) Un - allocable income Total Profit before Tax	- 106	-	-	-		-
		100	106	65	212	278	30
	Segment Assets :						
	a) Beverage	2082	2024	1805	2082	1805	182
	b) Real Estate	5970	5953	5800	5970	5800	580
	c) Contruction	112	187	142	112	142	
	d) Unallocated	57	56	49	57	49	
	Total Segment Assets	8221	8220	7796	8221	7796	79(
4	Segment Liabilities :						
	a) Beverage	2055	1997	1801	2055	1801	18(
	b) Real Estate	3737	3771	3663	3737	3663	
	c) Contruction	111	187	144		144	375
-	d) Unallocated		-			144	16
	Total Segment Liabilities	5903	5955	5608	5903	5608	571
					5705	5008	
2	The consolidated unaudited financial results of	the Company ar	id its subsidia	ries for the a	uarter and bal	Evear ended 20	th Santamba
	2019 have been reviewed by the Audit Commit	ee and approve	d by the Boar	d of Director	afthe Parent	Company of f	nii Septembe
	held on 13th November, 2019.		a og tile boul		, or the rarent	Company at ti	ien meeting
3	The financial regults of M/a Shared Querch D						
5	The financial results of M/s Sharad Quench Pv	. Ltd. (SQPL) al	nd M/s Satyai	narayan Rice	Mill Pvt. Ltd. (	(SRMPL), both	ı wholly
	owned subsidiaries of the Company, for the qua have been consolidated with that of the Compa	arter and nall ye	ar ended 30th	1 September, 2	2019 along wit	h other applica	ble periods
	ended 30th September 2018 were not subject to	limited review l	metal results	or SQPL and	SRMPL for th	e quarter and	half year
	sere and subject in	- manuel review i	y me statute	ny Auditors (	i the respectiv	e Companies.	

Lakh received as Arrear Rent pursuant to settlement of a long pending dispute in the matter of increase in rent with a tenant. Hence

Profit for the current half year is comparatively lower.

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Segmentwise Reporting for the Quarter and Half Year ended 30th September, 2019

Page 4 of 5

Limited

negotiations for renewal of the same are property after expiry of the lease.	going on. The Company is not colle	se Road, Kolkata has expired on 11th N cting any rent from tenants/ occupiers o	lay, 2019 and the f the said
Figures of previous periods have been re	earranged/ regrouped, wherever fou	nd necessary.	· · · · · · · · · · · · · · · · · · ·
<u> </u>		For Orient Beverages Limited	
		For Orient Beverages Lanned	
e : Kolkata	(12) Stender	<u> </u>	
d : 13th November, 2019		N. K. Pøddar	
		Chairman	
TAN & CA			· · · · · · · · · · · · · · · · · · ·
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### D. MITRA & COMPANY <u>CHARTERED ACCOUNTANTS</u> <u>107/1, PARK STREET, KOLKATA - 700016</u>

Phone No.: 2226 9275 / 2226 9217

### Independent Auditor's Review Report on Unaudited Consolidated Financial Results

# To The Board of Directors of Orient Beverages Limited

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Orient Beverages Limited** (the 'Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30 September 2019 (the 'Statement') being submitted by the Parent pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Parent's Management and 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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit, and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4. The Statement includes the results of the following entities:
- (a) Orient Beverages Ltd., Parent Company
- (b) Sharad Quench Pvt Ltd, Subsidiary
- (c) Satyanarayan Rice Mill Pvt Ltd, Subsidiary
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



- 6. We did not review the interim financial results and other financial information of two subsidiaries included in the consolidated unaudited financial results, whose interim results reflect total assets of Rs 245 Lakh as at 30<sup>th</sup> September, 2019, total revenues of Rs. 251Lakh and Rs 468 Lakh, total net profit after tax of Rs. 1 Lakh and Rs 6 Lakh and total comprehensive income of Rs.1 lakh and Rs. 6 Lakh for the quarter ended 30 September, 2019 and for the period April 1, 2019 to September 30, 2019 respectively and net Cash Flow of Rs 14 Lakh for the period April 1, 2019 to September 30, 2019. The interim financial results of these entities have been reviewed by other auditors whose reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.
- 7. Attention is drawn to the fact that the consolidated figures for the corresponding quarter and half year ended 30 September 2018 and the consolidated statement of Cash flows for the period from April 1, 2018 to September 30, 2018 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to our review.
- 8. Our conclusion on the Statement is not modified in respect of point no. 6 and 7.

For D. Mitra & Co. Chartered Accountants Firm's Regn. No. 328904E

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D. K. Mitra Proprietor Membership No. 017334 UDIN: 19017334AAAAIJ5533

Place: Kolkata Date: November 13, 2019

