

OBL: CS: 2022: 49

Dated: 13<sup>th</sup> June, 2022

BSE Limited  
Corporate Relationship Department,  
1<sup>st</sup> 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 and disclosures under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We refer to our letter no. OBL:CS:2022:47 dated 30<sup>th</sup> May, 2022 intimating you about a meeting of the Board of Directors of Company to be held on Monday, the 13<sup>th</sup> June, 2022.

We now wish to inform you that the Board of Directors of the Company at their meeting held today, i.e. June 13, 2022 has inter-alia, approved the following:

**The Audited Financial Results (Standalone) for the Quarter and Year ended 31<sup>st</sup> March, 2022 and Audited Financial Results (Consolidated) for the Quarter and Year ended 31<sup>st</sup> March, 2022.**

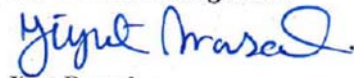
In compliance with Regulation 33 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we enclosed herewith please find the following:

- i. Audited Financial Results(as stated above) in the detailed format as per Listing Regulations, along with the Auditors' Reports;
- ii. Declaration for unmodified opinion expressed by Statutory Auditors in their Audit Reports in terms of Regulation 33 of the Listing Regulations.

We would further like to inform you that Board of Directors didn't recommended any dividend for the FY ended 31.03.2022 at the said meeting.

We request you to kindly take on records the same.

Thanking you,  
Yours faithfully,  
For Orient Beverages Ltd.



Jiyut Prasad  
Company Secretary

Encl: As above.

C.C. to:  
The Secretary  
The Calcutta Stock Exchange Limited  
7, Lyons Range, Kolkata- 700 001 ....Security Code: 025050



# D. MITRA & COMPANY

CHARTERED ACCOUNTANTS

107/1, PARK STREET, KOLKATA – 700016

Phone No. : 2226 9275 / 2226 9217

**Independent Auditor's 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, 2022 and for the year ended March 31, 2022 ("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 quarter as well as the year ended 31<sup>st</sup> March 2022.

## **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.

## **Emphasis of Matter**

We draw attention to note no. 8 of the Standalone Financial Results in respect of the management's evaluation of COVID-19 impact on the future performance of the Company.

Our opinion is not modified in respect of this matter.

## **Management's Responsibility for the Standalone Financial Results**

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





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 skepticism 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.
- 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 safeguards.

#### **Other Matters**

The annual standalone financial results include the results for the quarter ended 31 March 2022 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 D. Mitra & CO  
Chartered Accountants  
Firm's Registration Number 328904E

  
D. K. Mitra  
Proprietor  
Membership No. 017334  
UDIN: 22017334AKUSMP4853



Place: Kolkata  
Date: June 13, 2022



**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, 2022

(₹ in Lakhs)

SI No	Particulars	Quarter ended			Year ended	
		31.03.2022 (Audited)	31.12.2021 (Unaudited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)
I	<b>Income</b>					
	(a) Revenue from Operations	1909	2128	1,454	6,640	4,284
	(b) Other Income	537	78	149	957	450
	<b>Total Income</b>	<b>2,446</b>	<b>2,206</b>	<b>1,603</b>	<b>7,597</b>	<b>4,734</b>
II	<b>Expenses</b>					
	a) Cost of Materials Consumed	606	591	420	1,806	989
	b) Purchase of Stock-in-Trade	307	256	158	881	495
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(23)	9	(15)	(6)	(5)
	d) Employee Benefits Expense	334	384	414	1,484	1,463
	e) Finance Costs	152	116	129	522	431
	f) Depreciation and Amortisation Expense	43	34	33	145	147
	g) Other Expenses	748	777	601	2,651	1,983
	<b>Total Expenses</b>	<b>2,167</b>	<b>2,167</b>	<b>1,740</b>	<b>7,483</b>	<b>5,503</b>
III	<b>Profit before exceptional items and tax (I - II)</b>	<b>279</b>	<b>39</b>	<b>(137)</b>	<b>114</b>	<b>(769)</b>
IV	Exceptional items	-	-	-	-	-
V	<b>Profit/ (Loss) before Tax (III - IV)</b>	<b>279</b>	<b>39</b>	<b>(137)</b>	<b>114</b>	<b>(769)</b>
VI	Tax Expenses:					
	a) Current Tax	-	-	-	-	-
	b) Deferred Tax Expenses/ (Credit)	(40)	(8)	(32)	(63)	(30)
		<b>(40)</b>	<b>(8)</b>	<b>(32)</b>	<b>(63)</b>	<b>(30)</b>
VII	<b>Profit/ (Loss) for the period (V - VI)</b>	<b>319</b>	<b>47</b>	<b>(105)</b>	<b>177</b>	<b>(739)</b>
VIII	<b>Other Comprehensive Income</b>					
	(A) (i) Items that will not be reclassified to the Statement of Profit and Loss	17	2	28	24	9
	(ii) Income Tax relating to Items that will not be reclassified the Statement of Profit and Loss	(4)	(1)	(7)	(6)	(2)
	(B) (i) Items that will be reclassified to the Statement of Profit and Loss					
	(ii) Income Tax relating to Items that will be reclassified the Statement of Profit and Loss					
	<b>Total Other Comprehensive Income</b>	<b>13</b>	<b>1</b>	<b>21</b>	<b>18</b>	<b>7</b>
IX	<b>Total Comprehensive Income for the period (VII + VIII)</b>	<b>332</b>	<b>48</b>	<b>(84)</b>	<b>195</b>	<b>(732)</b>
X	Paid-up Equity Share Capital (Face value of ₹10/- per share)	216.15	216.15	216.15	216.15	216.15
XI	Earning Per Share (₹10/-) (not annualised for the quarter)					
	- Basic (₹)	14.76	2.17	(4.86)	8.21	(34.18)
	- Diluted (₹)	14.76	2.17	(4.86)	8.21	(34.18)



For Orient Beverages Limited

Chairman



Statement of Standalone Assets and Liabilities				(₹ in Lakhs)	
Sl. No.	Particulars			As at	As at
				31st March, 2022	31st March, 2021
				Audited	Audited
<b>A</b>	<b>ASSETS</b>				
<b>1</b>	<b>Non-Current Assets</b>				
	a) Property, Plant and Equipment			1,243	1,282
	b) Right-of-use Assets			897	-
	c) Capital Work-in-Progress			273	255
	d) Investment Property			-	14
	e) Financial Assets				
	i) Investments			354	354
	ii) Other Financial Assets			159	186
	f) Deferred Tax Assets (Net)			142	85
	g) Other Non - Current Assets			1,321	911
	<b>Total Non Current Assets</b>			<b>4,389</b>	<b>3,087</b>
<b>2</b>	<b>Current Assets</b>				
	a) Inventories			836	612
	b) Financial Assets				
	i) Investments			41	70
	ii) Trade Receivable			501	495
	iii) Cash and Cash Equivalents			264	283
	iv) Bank Balances other than Cash and Cash Equivalents			8	10
	v) Loans			2,929	3,527
	c) Current Tax Assets (Net)			46	28
	d) Other Current Assets			711	396
	<b>Total Current Assets</b>			<b>5,336</b>	<b>5,421</b>
	<b>TOTAL ASSETS</b>			<b>9,725</b>	<b>8,508</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>				
<b>1</b>	<b>Equity</b>				
	a) Share Capital			216	216
	b) Other Equity			1,506	1,311
	<b>Total Equity</b>			<b>1,722</b>	<b>1,527</b>
	<b>Liabilities</b>				
<b>2</b>	<b>Non-Current Liabilities</b>				
	a) Financial Liabilities				
	i) Borrowings			1,429	1,273
	ii) Lease Liabilities			453	-
	iii) Trade Payables				
	Due to Micro Enterprises and Small Enterprises			-	-
	Due to creditors other than Micro Enterprises and Small Enterprises			-	-
	iv) Other Financial Liabilities			485	557
	b) Provisions			57	66
	c) Other Non - Current Liabilities			10	10
	<b>Total Non Current Liabilities</b>			<b>2,434</b>	<b>1,906</b>



For Orient Beverages Limited

Chairman



<b>3</b>	<b>Current -Liabilities</b>				
	a) Financial Liabilities				
	i) Borrowings			3,283	3,050
	ii) Lease Liabilities			60	-
	iii) Trade Payables				
	Due to Micro Enterprises and Small Enterprises			216	230
	Due to creditors other than Micro Enterprises and Small Enterprises			1,193	645
	iv) Other Financial Liabilities			420	338
	b) Other Current Liabilities			318	735
	c) Provisions			79	77
	d) Current Tax Liabilities(Net)			-	-
	<b>Total Current Liabilities</b>			<b>5,569</b>	<b>5,075</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>			<b>9,725</b>	<b>8,508</b>

**Statement of Standalone Cash Flow**

(₹ in Lakhs)

Particulars	Year ended	
	31.03.2022	31.03.2021
	(Audited)	(Audited)
	₹	₹
<b>A. Cash Flows from Operating Activities:</b>		
Profit before Tax	114	(769)
<b>Adjustments for:</b>		
Depreciation and Amortisation Expense	145	147
Interest Income	(338)	(371)
Finance Costs	522	431
Profit on Sale of Property, Plant and Equipment	(8)	(1)
Profit on Sale of Investment Property	(43)	-
Profit on Sale of Mutual Fund Investments	(4)	(4)
<b>Diminution in the value of Investments:</b>		
Current Investment	2	(5)
Non Current Investment	-	(2)
Loss on Sale of Property, Plant and Equipment	2	20
Loss on Sale of Mutual Fund Investments	-	1
Re-measurement of Employee Benefits	24	9
Operating Profit before Working Capital Changes	<b>416</b>	<b>(544)</b>
<b>Changes in Working Capital:</b>		
(Increase) / Decrease in Inventories	(224)	24
(Increase) / Decrease in Trade Receivables	(6)	69
(Increase) / Decrease in Financial Assets - Loans	5	(4)
(Increase) / Decrease in Other Current Assets	(315)	(170)
(Increase) / Decrease in Other Financial Assets	27	(1)
(Increase) / Decrease in Other Financial Assets (Unpaid Dividend)	2	(1)
(Increase) / Decrease in Other Non - Current Assets	(410)	-
Increase/ (Decrease) in Lease Liabilities	513	-
Increase/ (Decrease) in Trade Payables	534	(22)
Increase / (Decrease) in Provisions	(7)	(25)
Increase/ (Decrease) in Other Financial Liabilities	10	(15)
Increase/ (Decrease) in Other Current Liabilities	(417)	26
Cash Generated from Operations	<b>128</b>	<b>(663)</b>
Income Tax paid (Net of Provision)	(18)	(55)
<b>Net Cash Flow from Operating Activities</b>	<b>110</b>	<b>(718)</b>

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For Orient Beverages Limited

Chairman

<b>B.</b>	<b>Cash Flow from Investing Activities:</b>				
	Purchase of Property, Plant and Equipment			(122)	(74)
	Acquisition of Right-of-use Assets			(909)	-
	Proceeds from Sale of Property, Plant and Equipment			16	7
	Proceeds from Sale of Investment Property			57	-
	Purchase of Current Investments			(44)	(186)
	Proceeds from Sale of Current Investments			75	165
	Proceeds from Sale of Non - Current Investments			-	10
	Loans given			593	(44)
	Interest Income			338	371
	<b>Net Cash Flow from Investing Activities</b>			<b>4</b>	<b>249</b>
<b>C.</b>	<b>Cash Flow from Financing Activities:</b>				
	Proceeds from Long Term Borrowings			156	60
	Proceeds from Short Term Borrowings			233	983
	Finance Costs			(522)	(431)
	Dividend Paid			-	(11)
	<b>Net Cash used in Financing Activities</b>			<b>(133)</b>	<b>601</b>
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)			(19)	132
	Opening Cash and Cash Equivalents			283	151
	<b>Closing Cash and Cash Equivalents</b>			<b>264</b>	<b>283</b>
	Components of Cash and Cash Equivalents				
	On Current Accounts			244	260
	Cash on Hand			20	23
	Cash and Bank Balances			<b>264</b>	<b>283</b>
<b>Notes:</b>					
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" as reportable segments.				
					Page 4 of 6



For Orient Beverages Limited

Chairman



**Standalone Segment wise Reporting for the Quarter and Year ended 31st March, 2022**

(₹ in Lakhs)

SI No	Particulars	Quarter ended			Year ended	
		31.03.2022 (Audited)	31.12.2021 (Unaudited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)
1	<b>Segment Revenue :</b>					
	a) Beverage	1,909	2,128	1,454	6,611	4,151
	b) Real Estate	-	-	-	29	133
	c) Unallocated	-	-	-	-	-
	<b>Total Segment Revenue</b>	<b>1,909</b>	<b>2,128</b>	<b>1,454</b>	<b>6,640</b>	<b>4,284</b>
	Less : Inter Segment Revenue	-	-	-	-	-
	<b>Net Sales/ Income from Operations</b>	<b>1,909</b>	<b>2,128</b>	<b>1,454</b>	<b>6,640</b>	<b>4,284</b>
2	<b>Segment Results:</b>					
	Profit/ (Loss) from ordinary activities before Finance costs and exceptional item Unit:					
	a) Beverage	431	155	57	661	(252)
	b) Real Estate	-	-	(65)	(25)	(86)
	c) Unallocated	-	-	-	-	-
	<b>Total</b>	<b>431</b>	<b>155</b>	<b>(8)</b>	<b>636</b>	<b>(338)</b>
	Less: i) Finance Cost	152	116	129	522	431
	ii) Other un-allocable Expenditure net off	-	-	-	-	-
	iii) Un - allocable income	-	-	-	-	-
	<b>Total Profit before Tax</b>	<b>279</b>	<b>39</b>	<b>(137)</b>	<b>114</b>	<b>(769)</b>
3	<b>Segment Assets :</b>					
	a) Beverage	9583	9092	1972	9583	1972
	b) Real Estate	-	-	6452	-	6452
	c) Unallocated	142	106	84	142	84
	<b>Total Segment Assets</b>	<b>9725</b>	<b>9198</b>	<b>8508</b>	<b>9725</b>	<b>8508</b>
4	<b>Segment Liabilities :</b>					
	a) Beverage	8003	7807	1972	8003	1972
	b) Real Estate	-	-	5009	-	5009
	c) Unallocated	-	-	-	-	-
	<b>Total Segment Liabilities</b>	<b>8003</b>	<b>7807</b>	<b>6981</b>	<b>8003</b>	<b>6981</b>

2 The standalone audited financial results of Orient Beverages Ltd. (the 'Company') for the quarter and year ended 31st March, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their adjourned meeting held on 13th June, 2022.

3 These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind-AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

4 As reported earlier that the lease of the property held by the Company at premises No. 225C, A. J. C. Bose Road, Kolkata- 700020 has expired since the same could not be renewed by the Company. The Company has handed over the possession of the property to the new lessee on 1st July 2021, as such Real Estate Segment no more exists. The residual assets and liabilities has been allocated to the respective remaining Segment(s) as per their use.



**For Orient Beverages Limited**

**Chairman**

- 5 The Company has secured fresh sub-lease of the certain space occupied by it for self use at premises No. 225C, A. J. C. Bose Road, Kolkata - 700020 from three new Lessee(s) for different periods w.e.f. 1st October, 2021 and effect of the same has been duly given in the Books.
- 6 The Figures for the quarter ended 31st March, 2022 and 31st March, 2021 are the balancing figures between audited figures in respect of full financial year and year to date figures up to the third quarter of respective financial years.
- 7 No Income Tax is payable for the Assessment Year 2022-23 based on the computation of Income as per provisions of the Income Tax Act, 1961, hence no provision for Current Tax has been made.
- 8 Due to nationwide lockdown from 25th March, 2020 to 31st May, 2020 and further partial lock down from time to time in the States of West Bengal and Jharkhand i.e. the territory where the Company has got its operations, consequent to 1st and 2nd waves of Covid-19 pandemic, the Company's Sales, Profitability and over all performance has been affected very badly. The Company has assessed its assets and liabilities as on the date of meeting and has concluded that no material adjustments are required in the financial statements. The Company continues to closely monitor the rapidly changing situation. The impact of COVID-19 on the Company's financial results may differ from that estimated as at the date of approval of these financial results.
- 9 Figures of previous periods have been rearranged/ regrouped, wherever found necessary.

Place : Kolkata  
 Dated : 13th June, 2022



For Orient Beverages Limited

*(Handwritten Signature)*  
 N. K. Poddar  
 Chairman





# D. MITRA & COMPANY

CHARTERED ACCOUNTANTS

107/1, PARK STREET, KOLKATA – 700016

Phone No. : 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, 2022 and for the year ended March 31, 2022 ("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:
  - i) Orient Beverages Ltd., Holding Company
  - ii) Sharad Quench Pvt Ltd, Subsidiary
  - 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 and other comprehensive income and other financial information of the Group for the quarter as well as the year ended March 31 2022.

## **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 our audit of the consolidated 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.

## **Emphasis of Matter**

We draw attention to note no. 8 of the Consolidated Financial Results in respect of the management's evaluation of COVID-19 impact on the future performance of the Group.

Our opinion is not modified in respect of these matters.





### **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 and other comprehensive income 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 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. 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 total assets of Rs 1009 lakh as at March 31, 2022, total revenues of Rs 389 lakh and Rs 1393 lakh, total net profit/ (Loss) after tax of (Rs 51 Lakh) and (Rs 96 lakh), total comprehensive income of Rs Nil and Rs Nil for the quarter and the year ended on that date respectively, and net cash inflows of Rs 24 lakh for the year ended March 31, 2022, as considered in the Statement which have been audited by their respective independent auditors.

The independent auditor's 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.

The annual consolidated financial results include the results for the quarter ended March 31, 2022 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 D. Mitra & CO  
Chartered Accountants  
Firm's Registration Number 328904E



D. K. Mitra  
Proprietor  
Membership No. 017334  
UDIN: 22017334AKUTUB3651



Place: Kolkata  
Date: June 13, 2022



**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, 2022**

(₹ in Lakhs)

SI No	Particulars	Quarter ended			Year ended	
		31.03.2022 (Audited)	31.12.2021 (Unaudited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)
I	<b>Income</b>					
	(a) Revenue from Operations	2117	2352	1,601	7,382	4,638
	(b) Other Income	519	85	152	946	446
	<b>Total Income</b>	<b>2,636</b>	<b>2,437</b>	<b>1,753</b>	<b>8,328</b>	<b>5,084</b>
II	<b>Expenses</b>					
	a) Cost of Materials Consumed	917	945	621	2857	1466
	b) Purchase of Stock-in-Trade	127	34	36	259	96
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(23)	-	(16)	(10)	(10)
	d) Employee Benefits Expense	373	408	430	1,584	1,533
	e) Project Expenses	-	2	40	5	75
	f) Finance Costs	164	128	145	568	475
	g) Depreciation and Amortisation Expense	48	39	36	164	158
	h) Other Expenses	804	852	638	2,893	2,138
	<b>Total Expenses</b>	<b>2,410</b>	<b>2,408</b>	<b>1,930</b>	<b>8,320</b>	<b>5,931</b>
III	<b>Profit before exceptional items and tax (I - II)</b>	<b>226</b>	<b>29</b>	<b>(177)</b>	<b>8</b>	<b>(847)</b>
IV	Exceptional items	-	-	-	-	-
V	<b>Profit/(Loss) before Tax (III - IV)</b>	<b>226</b>	<b>29</b>	<b>(177)</b>	<b>8</b>	<b>(847)</b>
VI	Tax Expenses:					
	a) Current Tax	-	-	-	-	-
	b) Deferred Tax Expenses/ (Credit)	(42)	(10)	(45)	(73)	(43)
	c) Tax for Earlier Year	-	-	1	-	1
		<b>(42)</b>	<b>(10)</b>	<b>(44)</b>	<b>(73)</b>	<b>(42)</b>
VII	<b>Profit/(Loss) for the period (V - VI)</b>	<b>268</b>	<b>39</b>	<b>(133)</b>	<b>81</b>	<b>(805)</b>
VIII	<b>Other Comprehensive Income</b>					
	(A) (i) Items that will not be reclassified to the Statement of Profit and Loss	17	2	28	24	9
	(ii) Income Tax relating to Items that will not be reclassified the Statement of Profit and Loss	(4)	(1)	(7)	(6)	(2)
	(B) (i) Items that will be reclassified to the Statement of Profit and Loss	-	-	-	-	-
	(ii) Income Tax relating to Items that will be reclassified the Statement of Profit and Loss	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>13</b>	<b>1</b>	<b>21</b>	<b>18</b>	<b>7</b>
IX	<b>Total Comprehensive Income for the period (VII + VIII)</b>	<b>281</b>	<b>40</b>	<b>(112)</b>	<b>99</b>	<b>(798)</b>
X	Paid-up Equity Share Capital (Face value of ₹10/- per share)	216.15	216.15	216.15	216.15	216.15
XI	Earning Per Share (₹10/-) (not annualised for the quarter)					
	- Basic (₹)	12.40	1.80	(6.15)	3.75	(37.24)
	- Diluted (₹)	12.40	1.80	(6.15)	3.75	(37.24)



**For Orient Beverages Limited**

**Chairman**



**Statement of Consolidated Assets and Liabilities**

(₹ in Lakhs)

Sl. No.	Particulars	As at	As at
		31st March, 2022 Audited	31st March, 2021 Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	a) Property, Plant and Equipment	1,495	1,554
	b) Right-of-use Assets	897	-
	c) Capital Work-in-Progress	275	260
	d) Investment Property	-	14
	e) Goodwill on consolidation	59	59
	f) Financial Assets		
	i) Investments	223	223
	ii) Other Financial Assets	241	278
	g) Deferred Tax Assets (Net)	199	132
	h) Other Non - Current Assets	1,321	911
	<b>Total Non Current Assets</b>	<b>4,710</b>	<b>3,431</b>
<b>2</b>	<b>Current Assets</b>		
	a) Inventories	942	682
	b) Financial Assets		
	i) Investments	41	70
	ii) Trade Receivable	635	578
	iii) Cash and Cash Equivalents	324	319
	iv) Bank Balances other than Cash and Cash Equivalents	8	10
	v) Loans	2,703	3,378
	c) Current Tax Assets (Net)	66	40
	d) Other Current Assets	762	403
	<b>Total Current Assets</b>	<b>5,481</b>	<b>5,480</b>
	<b>TOTAL ASSETS</b>	<b>10,191</b>	<b>8,911</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	a) Share Capital	216	216
	b) Other Equity	1,268	1,169
	<b>Total Equity</b>	<b>1,484</b>	<b>1,385</b>
	<b>Liabilities</b>		
<b>2</b>	<b>Non-Current Liabilities</b>		
	a) Financial Liabilities		
	i) Borrowings	1,487	1,357
	ii) Lease Liabilities	453	-
	iii) Trade Payables		
	Due to Micro Enterprises and Small Enterprises	-	-
	Due to creditors other than Micro Enterprises and Small Enterprises	-	-
	iv) Other Financial Liabilities	484	557
	b) Provisions	57	66
	c) Other Non - Current Liabilities	10	10
	<b>Total Non Current Liabilities</b>	<b>2,491</b>	<b>1,990</b>



**For Orient Beverages Limited**

*[Signature]*  
**Chairman**



<b>3</b>	<b>Current -Liabilities</b>				
	a) Financial Liabilities				
	i) Borrowings			3,503	3,268
	ii) Lease Liabilities			60	-
	iii) Trade Payables				
	Due to Micro Enterprises and Small Enterprises			481	293
	Due to creditors other than Micro Enterprises and Small Enterprises			1,294	786
	iv) Other Financial Liabilities			462	362
	b) Other Current Liabilities			337	750
	c) Provisions			79	77
	<b>Total Current Liabilities</b>			<b>6,216</b>	<b>5,536</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>			<b>10,191</b>	<b>8,911</b>

**Statement of Consolidated Cash Flow**

(₹ in Lakhs)

Sl. No.	Particulars	Year ended	
		31.03.2022	31.03.2021
		(Audited)	(Audited)
		₹	₹
<b>A.</b>	<b>Cash Flows from Operating Activities:</b>		
	Profit before Tax	8	(847)
	<b>Adjustments for:</b>		
	Depreciation and Amortisation Expense	164	158
	Interest Income	(324)	(364)
	Finance Costs	568	475
	Profit on Sale of Property, Plant and Equipment	(8)	(1)
	Profit on Sale of Investment Property	(43)	-
	Profit on Sale of Mutual Fund Investments	(4)	(4)
	Diminution/ (Appreciation) in the value of Investments:		
	Current Investment	2	(5)
	Non Current Investment	-	(2)
	Loss on Sale of Property, Plant and Equipment	15	24
	Loss on Sale of Mutual Fund Investments	-	1
	Re-measurement of Employee Benefits	24	9
	Operating Profit before Working Capital Changes	<b>402</b>	<b>(556)</b>
	<b>Changes in Working Capital:</b>		
	(Increase) / Decrease in Inventories	(260)	9
	(Increase) / Decrease in Trade Receivables	(57)	12
	(Increase) / Decrease in Financial Assets - Loans	5	(6)
	(Increase) / Decrease in Other Current Assets	(359)	(143)
	(Increase) / Decrease in Other Financial Assets	37	-
	(Increase) / Decrease in Other Financial Assets (Unpaid Dividend)	2	(1)
	(Increase) / Decrease in Other Non - Current Assets	(410)	-
	Increase/ (Decrease) in Lease Liabilities	513	-
	Increase/ (Decrease) in Trade Payables	696	55
	Increase / (Decrease) in Provisions	(7)	(26)
	Increase/ (Decrease) in Other Financial Liabilities	27	(39)
	Increase/ (Decrease) in Other Non - Current Liabilities	-	(1)
	Increase/ (Decrease) in Other Current Liabilities	(413)	26
	Cash Generated from Operations	<b>176</b>	<b>(670)</b>
	Income Tax paid (Net of Provision)	(26)	(60)
	<b>Net Cash Flow from Operating Activities</b>	<b>150</b>	<b>(730)</b>

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For Orient Beverages Limited

Chairman

<b>B. Cash Flow from Investing Activities:</b>					
Purchase of Property, Plant and Equipment				(151)	(253)
Acquisition of Right-of-use Assets				(909)	-
Proceeds from Sale of Property, Plant and Equipment				36	174
Proceeds from Sale of Investment Property				57	-
Purchase of Current Investments				(44)	(186)
Proceeds from Sale of Current Investments				75	165
Proceeds from Sale of Non - Current Investments				-	10
Loans given				670	(26)
Interest Income				324	364
<b>Net Cash Flow from Investing Activities</b>				<b>58</b>	<b>248</b>
<b>C. Cash Flow from Financing Activities:</b>					
Proceeds from Long Term Borrowings				130	58
Proceeds from Short Term Borrowings				235	1,035
Finance Costs				(568)	(475)
Dividend Paid				-	(11)
<b>Net Cash used in Financing Activities</b>				<b>(203)</b>	<b>607</b>
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)				5	125
Opening Cash and Cash Equivalents				319	194
Closing Cash and Cash Equivalents				<b>324</b>	<b>319</b>
Components of Cash and Cash Equivalents					
On Current Accounts				297	289
Cash on Hand				27	30
Cash and Bank Balances				<b>324</b>	<b>319</b>
<b>Notes:</b>					
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 'Holding Company') has identified "Beverage" and "Real Estate" 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 Limited

Chairman



**Consolidated Segment wise Reporting for the Quarter and Year ended 31st March, 2022**

(₹ in Lakhs)

SI No	Particulars	Quarter ended			Year ended	
		31.03.2022 (Audited)	31.12.2021 (Unaudited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)
1	<b>Segment Revenue :</b>					
	a) Beverage	2,117	2,352	1,623	7,353	4,466
	b) Real Estate	-	-	-	29	133
	c) Construction	-	-	(22)	-	39
	d) Unallocated	-	-	-	-	-
	<b>Total Segment Revenue</b>	<b>2,117</b>	<b>2,352</b>	<b>1,601</b>	<b>7,382</b>	<b>4,638</b>
	Less : Inter Segment Revenue	-	-	-	-	-
	<b>Net Sales/ Income from Operations</b>	<b>2,117</b>	<b>2,352</b>	<b>1,601</b>	<b>7,382</b>	<b>4,638</b>
2	<b>Segment Results:</b>					
	Profit/ (Loss) from ordinary activities before Finance costs and exceptional item					
	Unit:					
	a) Beverage	390	159	95	606	(250)
	b) Real Estate	-	-	(65)	(25)	(86)
	c) Construction	-	(2)	(62)	(5)	(36)
	d) Unallocated	-	-	-	-	-
	<b>Total</b>	<b>390</b>	<b>157</b>	<b>(32)</b>	<b>576</b>	<b>(372)</b>
	Less: i) Finance Cost	164	128	145	568	475
	ii) Other un-allocable Expenditure net off	-	-	-	-	-
	iii) Un - allocable income	-	-	-	-	-
	<b>Total Profit before Tax</b>	<b>226</b>	<b>29</b>	<b>(177)</b>	<b>8</b>	<b>(847)</b>
3	<b>Segment Assets :</b>					
	a) Beverage	9831	9349	2166	9831	2166
	b) Real Estate	-	-	6452	-	6452
	c) Construction	161	78	161	161	161
	d) Unallocated	199	161	132	199	132
	<b>Total Segment Assets</b>	<b>10191</b>	<b>9588</b>	<b>8911</b>	<b>10191</b>	<b>8911</b>
4	<b>Segment Liabilities :</b>					
	a) Beverage	8341	8378	2152	8341	2151
	b) Real Estate	-	-	5008	-	5009
	c) Construction	366	7	366	366	366
	d) Unallocated	-	-	-	-	-
	<b>Total Segment Liabilities</b>	<b>8707</b>	<b>8385</b>	<b>7526</b>	<b>8707</b>	<b>7526</b>

- 2 The consolidated audited financial results of M/s Orient Beverages Ltd. (the 'Holding Company') and its two wholly owned subsidiaries namely (i) M/s Sharad Quench Pvt. Ltd. (SQPL) and (ii) M/s Satyanarayan Rice Mill Pvt Ltd. (SRMPL), for the quarter and year ended 31st March, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company at their adjourned meeting held on 13th June, 2022.
- 3 These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind-AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- 4 As reported earlier that the lease of the property held by the Holding Company at premises No. 225C, A. J. C. Bose Road, Kolkata- 700020 has expired since the same could not be renewed by the Holding Company. The Holding Company has handed over the possession of the property to the new lessee on 1st July 2021, as such Real Estate Segment no more exists. The residual assets and liabilities has been allocated to the respective remaining Segment(s) as per their use.



**For Orient Beverages Limited**

**Chairman**



- 5 The Holding Company has secured fresh sub-lease of the certain space occupied by it for self use at premises No. 225C, A. J. C. Bose Road, Kolkata - 700020 from three new Lessee(s) for different periods w.e.f. 1st October, 2021 and effect of the same has been duly given in the Accounts.
- 6 The Figures for the quarter ended 31st March, 2022 and 31st March, 2021 are the balancing figures between audited figures in respect of full financial year and year to date figures up to the third quarter of respective financial years.
- 7 No Income Tax is payable for the Assessment Year 2022-23 based on the computation of Income as per provisions of the Income Tax Act, 1961, hence no provision for Current Tax has been made.
- 8 Due to nationwide lockdown from 25th March, 2020 to 31st May, 2020 and further partial lock down from time to time in the States of West Bengal and Jharkhand i.e. the territory where the Holding Company and/ or its subsidiaries (together referred to as 'Group') has got its operations, consequant to 1st and 2nd waves of Covid-19 pandemic, the Group's Sales, Profitability and over all performance has been affected very badly. The Group has assessed its assets and liabilities as on the date of meeting and has concluded that no material adjustments are required in the financial statements. The Group continues to closely monitor the rapidly changing situation. The impact of COVID-19 on the Group's financial results may differ from that estimated as at the date of approval of these financial results.
- 9 Figures of previous periods have been rearranged/ regrouped, wherever found necessary.

Place : Kolkata  
 Dated : 13th June, 2022



For Orient Beverages Limited

*(Signature)*  
 N. K. Poddar  
 Chairman





# ORIENT BEVERAGES LIMITED

Bisleri

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

Declaration under Regulation 33(3)(d) of the Securities 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 31<sup>st</sup> March, 2022.

For **M/s D. Mitra & Co.**  
Chartered Accountants  
Firm Regn. No.328904E



**D. Mitra**  
Proprietor  
Membership No. 017334

For **Orient Beverages Ltd.**



**N. K. Poddar**  
Chairman



**V. V. Agarwalla**  
Chairman  
Audit Committee



**A. K. Singhania**  
Chief Financial Officer

Place: Kolkata  
Dated: June 13, 2022



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.