

OBL: CS: 2022: 72

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

BSE Ltd.  
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 Board Meeting of the Company and Intimation regarding  
61<sup>st</sup> Annual General Meeting, Book Closure etc.

We wish to inform you that the Board of Directors at their meeting held on 13<sup>th</sup> August, 2022 has approved and decided the followings:

1. 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), enclosed herewith please find Statements of Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2022 along with Limited Review Reports on the same by the Statutory Auditors of the Company. 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).
2. M/s Tiwari & Co., Chartered Accountants (ICAI Firm Regn. No. 309112E) have been appointed as the Statutory Auditor of the Company for a period of 5(five) years with effect from financial year 2022-23 and to hold office from the conclusion of the 61<sup>st</sup> Annual General Meeting until the conclusion of the 66<sup>th</sup> Annual General Meeting of the Company subject to the approval of the shareholders at the ensuing 61<sup>st</sup> Annual General Meeting of the Company, in place of retiring auditors M/s D. Mitra & Co., Chartered Accountants (ICAI Firm Regn. No. 328904E). Pursuant to SEBI Circular CIR/CFD/CMD/4/2015 dated September 9, 2015 a brief profile of M/s Tiwari & Co., Chartered Accountants is given as hereunder:

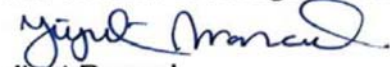
M/s Tiwari & Co. a **Peer Reviewed** Chartered Accountants firm was constituted in the year 1983. They have two very senior Chartered Accountants having extensive and wide experience as partners besides Articles and Audit Staff. The firm is engaged in providing services in diverse fields such as accounting, auditing, taxation, company law, SEBI matters, risk management, investment advisory, financial restructuring etc.



3. 61<sup>st</sup> Annual General Meeting of the members of Company will be held on Wednesday, 28<sup>th</sup> September, 2022 at 1:00 P.M.(IST) through Video Conferencing(VC) or Other Audio Visual Means(OAVM) for which purpose the Registered Office of the Company situated at "Aelpe Court", 3<sup>rd</sup> Floor, 225C, A. J. C. Bose Road, Kolkata - 700 020, W.B. shall be deemed as the venue for the Meeting.
4. Register of Members and Share Transfer Books of the Company will remain closed from Thursday, 22<sup>nd</sup> September, 2022 to Wednesday, 28<sup>th</sup> September, 2022 (both days inclusive) for the purpose of the AGM pursuant to Section 91 of the Companies Act, 2013 and rules made there under and Regulation 42 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is for your kind information and records.

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



**Jiyut Prasad**  
**Company Secretary**

**Encl: As above.**

CC to:

The Secretary  
The Calcutta Stock Exchange Limited  
7, Lyons Range, Kolkata - 700 001

... Security Code: 025050



# **D. MITRA & COMPANY**

**CHARTERED ACCOUNTANTS**

**107/1, PARK STREET, KOLKATA – 700016**

**Phone No. : 2226 9275 / 2226 9217**

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To The Board of Directors of Orient Beverages Limited,**

We have reviewed the accompanying statement of unaudited standalone financial results of **Orient Beverages Limited** (the 'Company') for the quarter ended June 30, 2022 (the 'Statement') being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors of the Company has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit, and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

  
**D. K. Mitra**  
Proprietor  
Membership No. 017334  
UDIN: 22017334AOYWRE8062



Place: Kolkata  
Date: August 13, 2022



# **D. MITRA & COMPANY**

**CHARTERED ACCOUNTANTS**

**107/1, PARK STREET, KOLKATA – 700016**

**Phone No. : 2226 9275 / 2226 9217**

**Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To The Board of Directors of Orient Beverages Limited,**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Orient Beverages Limited** (the "Holding Company") and its subsidiaries (the Holding and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2022 (the 'Statement') being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS- 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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



6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of two subsidiaries, whose unaudited interim financial results include total revenues of Rs 672 Lakh, total net profit/ (loss) after tax of (Rs 7 Lakh) and total comprehensive income/ (Loss) of (Rs 7 Lakh) for the quarter ended June 30, 2022, as considered in the Statement which have been reviewed by independent auditors. The independent auditors' report on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matters stated in paragraph 6 above is not modified with respect to our reliance on the work done and the report of the other auditors.

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



D. K. Mitra  
Proprietor  
Membership No. 017334  
UDIN: 22017334AOYXNK1918



Place: Kolkata  
Date: August 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 and Consolidated Unaudited Financial Results for the quarter ended 30th June, 2022

(₹ in Lakhs)

| SI No | Particulars                                                                         | Standalone                                 |                                          |                                            |                                       | Consolidated                             |                                            |                                       |              |
|-------|-------------------------------------------------------------------------------------|--------------------------------------------|------------------------------------------|--------------------------------------------|---------------------------------------|------------------------------------------|--------------------------------------------|---------------------------------------|--------------|
|       |                                                                                     | Quarter ended<br>30.06.2022<br>(Unaudited) | Quarter ended<br>31.03.2022<br>(Audited) | Quarter ended<br>30.06.2021<br>(Unaudited) | Year ended<br>31.03.2022<br>(Audited) | Quarter ended<br>31.03.2022<br>(Audited) | Quarter ended<br>30.06.2021<br>(Unaudited) | Year ended<br>31.03.2022<br>(Audited) |              |
| I     | Income                                                                              |                                            |                                          |                                            |                                       |                                          |                                            |                                       |              |
|       | (a) Revenue from Operations                                                         | 2498                                       | 1909                                     | 1001                                       | 6,640                                 | 2,905                                    | 2,117                                      | 1,118                                 | 7,382        |
|       | (b) Other Income                                                                    | 98                                         | 537                                      | 92                                         | 957                                   | 94                                       | 519                                        | 93                                    | 946          |
|       | <b>Total Income</b>                                                                 | <b>2,596</b>                               | <b>2,446</b>                             | <b>1,093</b>                               | <b>7,597</b>                          | <b>2,999</b>                             | <b>2,636</b>                               | <b>1,211</b>                          | <b>8,328</b> |
| II    | Expenses                                                                            |                                            |                                          |                                            |                                       |                                          |                                            |                                       |              |
|       | a) Cost of Materials Consumed                                                       | 727                                        | 606                                      | 158                                        | 1806                                  | 1254                                     | 917                                        | 296                                   | 2857         |
|       | b) Purchase of Stock-in-Trade                                                       | 406                                        | 307                                      | 149                                        | 881                                   | 140                                      | 127                                        | 62                                    | 259          |
|       | c) Changes in Inventories of Finished Goods,<br>Work-in-Progress and Stock-in-Trade | (8)                                        | (23)                                     | 14                                         | (6)                                   | (24)                                     | (23)                                       | 26                                    | (10)         |
|       | d) Employee Benefits Expense                                                        | 415                                        | 334                                      | 369                                        | 1,484                                 | 441                                      | 373                                        | 386                                   | 1584         |
|       | e) Project Expense                                                                  | -                                          | -                                        | -                                          | -                                     | -                                        | -                                          | -                                     | 5            |
|       | f) Finance Costs                                                                    | 115                                        | 152                                      | 115                                        | 522                                   | 124                                      | 164                                        | 125                                   | 568          |
|       | g) Depreciation and Amortisation Expense                                            | 52                                         | 43                                       | 35                                         | 145                                   | 57                                       | 48                                         | 40                                    | 164          |
|       | h) Other Expenses                                                                   | 857                                        | 748                                      | 478                                        | 2,651                                 | 982                                      | 804                                        | 523                                   | 2893         |
|       | <b>Total Expenses</b>                                                               | <b>2,564</b>                               | <b>2,167</b>                             | <b>1,318</b>                               | <b>7,483</b>                          | <b>2,974</b>                             | <b>2,410</b>                               | <b>1,458</b>                          | <b>8,320</b> |
| III   | Profit before exceptional items and tax (I - II)                                    | 32                                         | 279                                      | (225)                                      | 114                                   | 25                                       | 226                                        | (247)                                 | 8            |
| IV    | Exceptional Items                                                                   | -                                          | -                                        | -                                          | -                                     | -                                        | -                                          | -                                     | -            |
| V     | Profit before Tax (III - IV)                                                        | 32                                         | 279                                      | (225)                                      | 114                                   | 25                                       | 226                                        | (247)                                 | 8            |
| VI    | Tax Expenses:                                                                       |                                            |                                          |                                            |                                       |                                          |                                            |                                       |              |
|       | a) Current Tax                                                                      | -                                          | -                                        | -                                          | -                                     | -                                        | -                                          | -                                     | -            |
|       | b) Deferred Tax Expenses/ (Reversal)                                                | (16)                                       | (40)                                     | (8)                                        | (63)                                  | (16)                                     | (42)                                       | (11)                                  | (73)         |
|       | c) Tax for Earlier Year                                                             | (16)                                       | (40)                                     | (8)                                        | (63)                                  | (16)                                     | (42)                                       | (11)                                  | (73)         |
| VII   | Profit/ (Loss) for the period (V - VI)                                              | 48                                         | 319                                      | (217)                                      | 177                                   | 41                                       | 268                                        | (236)                                 | 81           |



**For Orient Beverages Limited**  
Chairman

| Sl No | Particulars                                                                                      | Standalone                                 |                                          |                                            | Consolidated                          |                                            |                                          |                                            |                                       |
|-------|--------------------------------------------------------------------------------------------------|--------------------------------------------|------------------------------------------|--------------------------------------------|---------------------------------------|--------------------------------------------|------------------------------------------|--------------------------------------------|---------------------------------------|
|       |                                                                                                  | Quarter ended<br>30.06.2022<br>(Unaudited) | Quarter ended<br>31.03.2022<br>(Audited) | Quarter ended<br>30.06.2021<br>(Unaudited) | Year ended<br>31.03.2022<br>(Audited) | Quarter ended<br>30.06.2022<br>(Unaudited) | Quarter ended<br>31.03.2022<br>(Audited) | Quarter ended<br>30.06.2021<br>(Unaudited) | Year ended<br>31.03.2022<br>(Audited) |
| VIII  | Other Comprehensive Income                                                                       |                                            |                                          |                                            |                                       |                                            |                                          |                                            |                                       |
|       | (A) (i) Items that will not be reclassified to the Statement of Profit and Loss                  | 6                                          | 17                                       | 2                                          | 24                                    | 6                                          | 17                                       | 2                                          | 24                                    |
|       | (ii) Income Tax relating to Items that will not be reclassified the Statement of Profit and Loss | (2)                                        | (4)                                      | (1)                                        | (6)                                   | (2)                                        | (4)                                      | (1)                                        | (6)                                   |
|       | (B) (i) Items that will be reclassified to the Statement of Profit and Loss                      |                                            |                                          |                                            |                                       |                                            |                                          |                                            |                                       |
|       | (ii) Income Tax relating to Items that will be reclassified the Statement of Profit and Loss     |                                            |                                          |                                            |                                       |                                            |                                          |                                            |                                       |
|       | <b>Total Other Comprehensive Income</b>                                                          | <b>4</b>                                   | <b>13</b>                                | <b>1</b>                                   | <b>18</b>                             | <b>4</b>                                   | <b>13</b>                                | <b>1</b>                                   | <b>18</b>                             |
| IX    | <b>Total Comprehensive Income for the period (VII + VIII)</b>                                    | <b>52</b>                                  | <b>332</b>                               | <b>(216)</b>                               | <b>195</b>                            | <b>45</b>                                  | <b>281</b>                               | <b>(235)</b>                               | <b>99</b>                             |
| X     | Paid-up Equity Share Capital (Face value of ₹10/- per share)                                     | 216.15                                     | 216.15                                   | 216.15                                     | 216.15                                | 216.15                                     | 216.15                                   | 216.15                                     | 216.15                                |
| XI    | Earning Per Share ( ₹10/-) (not annualised for the quarter)                                      |                                            |                                          |                                            |                                       |                                            |                                          |                                            |                                       |
|       | - Basic ( ₹ )                                                                                    | 2.19                                       | 14.76                                    | (10.04)                                    | 8.21                                  | 1.85                                       | 12.40                                    | (10.93)                                    | 3.75                                  |
|       | - Diluted ( ₹ )                                                                                  | 2.19                                       | 14.76                                    | (10.04)                                    | 8.21                                  | 1.85                                       | 12.40                                    | (10.93)                                    | 3.75                                  |



For Orient Beverages Limited  
Chairman



**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 'Holding Company') has identified "Beverage" and "Real Estate" for its own working and "Beverage 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.

**Segment wise Reporting for the Quarter ended 30th June, 2022**

| SI No | Particulars                                                                       | Standalone                           |                                    |                                      |                                 | Consolidated                         |                                    |                                      |              | Year ended 31.03.2022 (Audited) | Year ended 31.03.2022 (Audited) |  |
|-------|-----------------------------------------------------------------------------------|--------------------------------------|------------------------------------|--------------------------------------|---------------------------------|--------------------------------------|------------------------------------|--------------------------------------|--------------|---------------------------------|---------------------------------|--|
|       |                                                                                   | Quarter ended 30.06.2022 (Unaudited) | Quarter ended 31.03.2022 (Audited) | Quarter ended 30.06.2021 (Unaudited) | Year ended 31.03.2022 (Audited) | Quarter ended 30.06.2022 (Unaudited) | Quarter ended 31.03.2022 (Audited) | Quarter ended 30.06.2021 (Unaudited) |              |                                 |                                 |  |
| 1     | <b>Segment Revenue :</b>                                                          |                                      |                                    |                                      |                                 |                                      |                                    |                                      |              |                                 |                                 |  |
|       | a) Beverage                                                                       | 2,498                                | 1,909                              | 972                                  | 6,611                           | 2,905                                | 2,117                              | 1,089                                | 7,353        |                                 |                                 |  |
|       | b) Real Estate                                                                    | -                                    | -                                  | 29                                   | 29                              | -                                    | -                                  | 29                                   | 29           |                                 |                                 |  |
|       | c) Construction                                                                   | -                                    | -                                  | -                                    | -                               | -                                    | -                                  | -                                    | -            |                                 |                                 |  |
|       | d) Unallocated                                                                    | -                                    | -                                  | -                                    | -                               | -                                    | -                                  | -                                    | -            |                                 |                                 |  |
|       | <b>Total Segment Revenue</b>                                                      | <b>2,498</b>                         | <b>1,909</b>                       | <b>1,001</b>                         | <b>6,640</b>                    | <b>2,905</b>                         | <b>2,117</b>                       | <b>1,118</b>                         | <b>7,382</b> |                                 |                                 |  |
|       | Less: Inter Segment Revenue                                                       | -                                    | -                                  | -                                    | -                               | -                                    | -                                  | -                                    | -            |                                 |                                 |  |
|       | <b>Net Sales/ Income from Operations</b>                                          | <b>2,498</b>                         | <b>1,909</b>                       | <b>1,001</b>                         | <b>6,640</b>                    | <b>2,905</b>                         | <b>2,117</b>                       | <b>1,118</b>                         | <b>7,382</b> |                                 |                                 |  |
| 2     | <b>Segment Results:</b>                                                           |                                      |                                    |                                      |                                 |                                      |                                    |                                      |              |                                 |                                 |  |
|       | Profit/ (Loss) from ordinary activities before Finance costs and exceptional item |                                      |                                    |                                      |                                 |                                      |                                    |                                      |              |                                 |                                 |  |
|       | Unit:                                                                             |                                      |                                    |                                      |                                 |                                      |                                    |                                      |              |                                 |                                 |  |
|       | a) Beverage                                                                       | 147                                  | 431                                | (85)                                 | 661                             | 149                                  | 390                                | (97)                                 | 606          |                                 |                                 |  |
|       | b) Real Estate                                                                    | -                                    | -                                  | (25)                                 | (25)                            | -                                    | -                                  | (25)                                 | (25)         |                                 |                                 |  |
|       | c) Construction                                                                   | -                                    | -                                  | -                                    | -                               | -                                    | -                                  | -                                    | (5)          |                                 |                                 |  |
|       | d) Unallocated                                                                    | -                                    | -                                  | -                                    | -                               | -                                    | -                                  | -                                    | -            |                                 |                                 |  |
|       | <b>Total</b>                                                                      | <b>147</b>                           | <b>431</b>                         | <b>(110)</b>                         | <b>636</b>                      | <b>149</b>                           | <b>390</b>                         | <b>(122)</b>                         | <b>576</b>   |                                 |                                 |  |
|       | Less: i) Finance Cost                                                             | 115                                  | 152                                | 115                                  | 522                             | 124                                  | 164                                | 125                                  | 568          |                                 |                                 |  |
|       | ii) Other un-allocable Expenditure net off                                        | -                                    | -                                  | -                                    | -                               | -                                    | -                                  | -                                    | -            |                                 |                                 |  |
|       | iii) Un - allocable income                                                        | -                                    | -                                  | -                                    | -                               | -                                    | -                                  | -                                    | -            |                                 |                                 |  |
|       | <b>Total Profit before Tax</b>                                                    | <b>32</b>                            | <b>279</b>                         | <b>(225)</b>                         | <b>114</b>                      | <b>25</b>                            | <b>226</b>                         | <b>(247)</b>                         | <b>8</b>     |                                 |                                 |  |



For Orient Beverages Limited  
  
 Chairman



| SI No | Particulars                      | Standalone                                 |                                          |                                            |                                       | Consolidated                               |                                          |                                            |                                       |
|-------|----------------------------------|--------------------------------------------|------------------------------------------|--------------------------------------------|---------------------------------------|--------------------------------------------|------------------------------------------|--------------------------------------------|---------------------------------------|
|       |                                  | Quarter ended<br>30.06.2022<br>(Unaudited) | Quarter ended<br>31.03.2022<br>(Audited) | Quarter ended<br>30.06.2021<br>(Unaudited) | Year ended<br>31.03.2022<br>(Audited) | Quarter ended<br>30.06.2022<br>(Unaudited) | Quarter ended<br>31.03.2022<br>(Audited) | Quarter ended<br>30.06.2021<br>(Unaudited) | Year ended<br>31.03.2022<br>(Audited) |
| 3     | <b>Segment Assets:</b>           |                                            |                                          |                                            |                                       |                                            |                                          |                                            |                                       |
|       | a) Beverage                      | 9712                                       | 9583                                     | 2093                                       | 9583                                  | 10119                                      | 9831                                     | 2216                                       | 9831                                  |
|       | b) Real Estate                   | -                                          | -                                        | 6367                                       | -                                     | -                                          | -                                        | 6367                                       | -                                     |
|       | c) Construction                  | -                                          | -                                        | -                                          | -                                     | 161                                        | 161                                      | 154                                        | 161                                   |
|       | d) Unallocated                   | 156                                        | 142                                      | 91                                         | 142                                   | 213                                        | 199                                      | 142                                        | 199                                   |
|       | <b>Total Segment Assets</b>      | <b>9868</b>                                | <b>9725</b>                              | <b>8551</b>                                | <b>9725</b>                           | <b>10493</b>                               | <b>10191</b>                             | <b>8879</b>                                | <b>10191</b>                          |
| 4     | <b>Segment Liabilities :</b>     |                                            |                                          |                                            |                                       |                                            |                                          |                                            |                                       |
|       | a) Beverage                      | 8094                                       | 8003                                     | 2093                                       | 8003                                  | 8598                                       | 8341                                     | 2218                                       | 8341                                  |
|       | b) Real Estate                   | -                                          | -                                        | 5146                                       | -                                     | -                                          | -                                        | 5146                                       | -                                     |
|       | c) Construction                  | -                                          | -                                        | -                                          | -                                     | 366                                        | 366                                      | 364                                        | 366                                   |
|       | d) Unallocated                   | -                                          | -                                        | -                                          | -                                     | -                                          | -                                        | -                                          | -                                     |
|       | <b>Total Segment Liabilities</b> | <b>8094</b>                                | <b>8003</b>                              | <b>7239</b>                                | <b>8003</b>                           | <b>8964</b>                                | <b>8707</b>                              | <b>7728</b>                                | <b>8707</b>                           |



For Orient Beverages Limited

Chairman

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  |  |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| 2 | The standalone unaudited financial results of M/s Orient Beverages Ltd. (the 'Holding Company') for the Quarter ended 30th June, 2022 and consolidated unaudited financial results of the Holding Company and its subsidiaries (M/s Sharad Quench Pvt. Ltd. and M/s Satyanarayan Rice Mill Pvt. Ltd.) for the quarter ended 30th June, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company at their meeting held on 13th August, 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.             |  |  |  |
| 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 | No Income Tax is payable for the period 01.04.2022 to 30.06.2022 (Assessment Year 2023-24) based on the computation of Income as per provisions of the Income Tax Act, 1961, hence no provision for Current Tax has been made.                                                                                                                                                                                                                                                                  |  |  |  |
| 7 | Figures of previous periods have been rearranged/ regrouped, wherever found necessary.                                                                                                                                                                                                                                                                                                                                                                                                          |  |  |  |



For Orient Beverages Limited  
 N. K. Poddar  
 Chairman

Place : Kolkata  
 Dated : 13th August, 2022