ORIENT BEVERAGES LIMITED

CIN - L15520WB1960PLC024710

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No. 30th 30th 30th 30th 30th 30th 30th 30th 3 September June September September September M 2014 2014 2013 2014 2013 2	Statement of Unaudited Financ				(₹In Lakh	s)	
September June Zin14 Zin14 Zin15 Z							Year ended
1	10.						31st
Income from Operations All Income from Operations (Net) All Income from Operations (Net	TOTAL TRANSPORT STATE AND ADDRESS AND ADDR						March
Income from Operations 3 Net sales Income from Operations Net of Excise Duty) Dither Operating Income - - - - - - - - -							2014
a) Net sales / Income from Operations (687 698 479 1,385 1,063 (Net of Excise Duty) b) Other Operating Income	4 (1000000 50000 000000000000000000000000	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
New of Excise Duty) 10 10 10 10 10 10 10 1		697	608	479	1 385	1.063	2,19
b) Other Operating income		007	030	413	1,303	1,003	2,13
Total Income from Operations (Net)				· · · · · · · · · · · · · · · · · · ·			
Expenses 3 Cost of Materials Consumed 205 206 148 411 3.56 3.65							0.40
a) Cost of Materials Consumed 91 77 59 188 89 9 177 59 188 89 9 177 59 188 89 9 177 59 188 89 9 177 59 188 89 9 177 59 188 89 9 177 59 188 89 9 177 59 188 89 9 177 59 188 89 9 177 59 188 89 9 177 59 188 89 9 177 59 188 89 9 177 59 188 89 9 177 59 188 89 9 177 59 188 89 9 177 59 188 189 9 177 59 189 189 189 189 189 189 189 189 189 18	Total Income from Operations (Net)	687	698	4/9	1,385	1,063	2,19
D) Purchases of Stock-in-Trade 91 77 59 168 89 0) Changes in Inventories of Finished Goods. 9 17 17 18 18 18 18 19 19 19 19							
c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade (25) 2 (9) (23) 3 (d) Employee Benefits Expenses 116 98 90 214 167 (17) 17 (17) 17 (17) 18 (18) 18 (72
Work-in-Progress and Stock-in-Trade (25) 2 (9) (23) 3 (1) Employee Benefits Expenses 116 89 90 214 167		91	77	59	168	89	19
d) Employee Benefits Expenses		(05)		(0)	(22)		(1
e) Depreciation & Amortisation Expenses 17 27 27 44 54 1) Royally 86 93 43 179 101							33
0, Royally 86 93 43 179 101 101 201 238 161 130 116 291 238 161 130 116 291 238 161 130 116 291 238 161 130 116 291 238 161 130 116 291 238 161 130 116 291 238 161 130 116 291 238 161 130 116 291 238 161 130 116 291 238 161 130 116 291 238 161 130 147							11
Q Other Expenses 161 130 116 291 238							22
Total Expenses 651 633 474 1,284 1,008							47
3 Profit /(Loss) from Operations before Other Income, Finance Costs and Exceptional Items (1-2) 36 65 5 101 55 5 101 55 5 101 55 5 101 55 5 101 55 5 101 55 5 101 55 5 101 55 5 101 55 5 101 55 5 101 55 5 101 55 5 101 55 5 101 55 5 101 55 5 101 55 5 101 55 5 101 55 101 55 55							
Income, Finance Costs and Exceptional	Total Expenses	651	633	474	1,284	1,008	2,06
Income, Finance Costs and Exceptional	3 Profit / (Loss) from Operations before Other						
Items (1-2)							
4 Other Income 5 Profit / (Loss) from ordinary activities before Finance Costs and Exceptional Items (3+4) 6 Finance Costs 6 Finance Costs 6 Form ordinary activities after Finance Costs but before Exceptional Items (5-6) 7 Profit / (Loss) from ordinary activities after Finance Costs but before Exceptional Items (5-6) 8 Exceptional Items 9 Profit / (Loss) from Ordinary Activities before tax (7+8) 10 Tax Expense: Current Tax Deferred Tax Total: 11 Net Profit / (Loss) from Ordinary Activities after tax (9-10) 28 T4 9 102 71 11 Petrofit / (Loss) from Ordinary Activities after tax (9-10) 28 T4 9 102 71 11 Net Profit / (Loss) from Ordinary Activities after tax (9-10) 28 T4 9 102 71 11 Net Profit / (Loss) from Ordinary Activities after tax (9-10) 28 T4 9 102 71 11 Net Profit / (Loss) for the period (11+12) 28 T4 9 102 71 14 Share of Profit / (Loss) of Associates		36	65	5	101	55	13
5 Profit / (Loss) from ordinary activities before	and the second s	48	43	33	91	72	15
Finance Costs and Exceptional Items (3+4) 84 108 38 192 127 6 Finance Costs 56 34 29 90 56 7 Profit / (Loss) from ordinary activities after Finance Costs but before Exceptional Items (5-6) 28 74 9 102 71 8 Exceptional items							
6 Finance Costs	5 Profit / (Loss) from ordinary activities before				400	407	
7 Profit / (Loss) from ordinary activities after Finance Costs but before Exceptional Items (6-6) 28 74 9 102 71 8 Exceptional Items (7-8) 28 74 9 102 71 9 102 71 10 Tax Expense:	Finance Costs and Exceptional Items (3+4)	84	108	38	192	127	29
Finance Costs but before Exceptional 1	6 Finance Costs	56	34	29	90	56	12
Finance Costs but before Exceptional 1	7 Desite / (Lean) from the little of the lit						
tems (5-6) 28 74 9 102 71	/ Profit / (Loss) from ordinary activities after						
8 Exceptional items		20	7.4		102	71	17
9 Profit / (Loss) from Ordinary Activities before tax (7+8)	items (5-6)	20		<u> </u>			
before tax (7+8) 28 74 9 102 71 10	8 Exceptional items	-	-	-	-	-	-
before tax (7+8) 28 74 9 102 71 10 Tax Expense:	9 Profit / (Loss) from Ordinary Activities						
10 Tax Expense:		28	74	9	102	71	17
Current Tax							
Deferred Tax		-	-	-	-	-	4
Total :		-	-	-	-	-	
Activities after tax (9-10) 28	Total:	-		-	-	-	_4
Activities after tax (9-10) 28	14 Not Profit / (Loca) from Ordinary						
Extraordinary items		28	74	9	102	71	12
(Net of Tax Expense) Net Profit / (Loss) for the period (11+12) 28 74 9 102 71 14 Share of Profit / (Loss) of Associates	Activities after tax (5-10)						
13 Net Profit / (Loss) for the period (11+12) 28 74 9 102 71 14 Share of Profit / (Loss) of Associates		-			-		-
14 Share of Profit / (Loss) of Associates - - - - - 15 Minority Interest - - - - 16 Net Profit / (Loss) after taxes, minority 17 Paid-up Equity Share Capital 18 Reserves excluding Revaluation Reserves as 19 Earning Per share -Basic and Diluted (₹) 10 11	(Net of Tax Expense)					·	
14 Share of Profit / (Loss) of Associates	13 Net Profit / (Loss) for the period (11+12)	28	74	9	102	71	12
15 Minority Interest							
16 Net Profit / (Loss) after taxes, minority interest and share of Profit / (Loss) of Associates (13-14-15) 28 74 9 102 71 17 Paid-up Equity Share Capital (Equity Shares of ₹10/- each) 216.15 216.1	14 Share of Profit / (Loss) of Associates		-	•	-		-
16 Net Profit / (Loss) after taxes, minority interest and share of Profit / (Loss) of Associates (13-14-15) 28 74 9 102 71 17 Paid-up Equity Share Capital (Equity Shares of ₹10/- each) 216.15 216.1	15 Minority Interest				_		-
interest and share of Profit / (Loss) of Associates (13-14-15) 28 74 9 102 71 17 Paid-up Equity Share Capital (Equity Shares of ₹10/- each) 18 Reserves excluding Revaluation Reserves as per Balance Sheet as at 31.03.2014 19 Earning Per share -Basic and Diluted (₹) (Not annualised) Before Extraordinary Items 1.30 3.40 0.42 4.70 3.29	15 millority interest	 					
interest and share of Profit / (Loss) of Associates (13-14-15) 28 74 9 102 71 17 Paid-up Equity Share Capital (Equity Shares of ₹10/- each) 18 Reserves excluding Revaluation Reserves as per Balance Sheet as at 31.03.2014 19 Earning Per share -Basic and Diluted (₹) (Not annualised) Before Extraordinary Items 1.30 3.40 0.42 4.70 3.29	16 Net Profit / (Loss) after taxes minority						
Associates (13-14-15) 28 74 9 102 71 17 Paid-up Equity Share Capital (Equity Shares of ₹10/- each) 18 Reserves excluding Revaluation Reserves as per Balance Sheet as at 31.03.2014 19 Earning Per share -Basic and Diluted (₹) (Not annualised) Before Extraordinary Items 1.30 3.40 9 102 71 216.15							
Paid-up Equity Share Capital 216.15 216.15 216.15 216.15 216.15		28	74	9	102	71	12
(Equity Shares of ₹10/- each)	A330012103 (10-14-10)						
(Equity Shares of ₹10/- each) 18 Reserves excluding Revaluation Reserves as per Balance Sheet as at 31.03.2014 19 Earning Per share -Basic and Diluted (₹) (Not annualised) Before Extraordinary Items 1.30 3.40 0.42 4.70 3.29	17 Paid-up Equity Share Capital	216.15	216.15	216.15	216.15	216.15	216.1
18 Reserves excluding Revaluation Reserves as per Balance Sheet as at 31.03.2014							
per Balance Sheet as at 31.03.2014 - - - -				- Laboratoria Consession			
19 Earning Per share -Basic and Diluted (₹) (Not annualised) Before Extraordinary Items 1.30 3.40 0.42 4.70 3.29	18 Reserves excluding Revaluation Reserves as						
(Not annualised) Before Extraordinary Items 1.30 3.40 0.42 4.70 3.29	per Balance Sheet as at 31.03.2014	-	-	<u> </u>	-	ļ <u>-</u>	1,51
(Not annualised) Before Extraordinary Items 1.30 3.40 0.42 4.70 3.29							
(Not annualised) Before Extraordinary Items 1.30 3.40 0.42 4.70 3.29	19 Earning Per share -Basic and Diluted (₹)						
Before Extraordinary Items 1.30 3.40 0.42 4.70 3.29						<u> </u>	
		1.30					5.8
		1.30	3.40	0.42	4.70	3.29	5.1
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1 3 NOV 2014

1904 Fark Street, Kurkata - 700 016

For Orient Reverage

Chairman

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	RT II				(₹in Lak		
SI.	Particulars		Quarter ende		Half yea	r ended	Year ended
No.		30th	30th	30th	30th	30th	31st
		September	June	September	September	September	March
		2014	2014	2013	2014	2013	2014
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A	PARTICULARS OF SHAREHOLDING						
1	Public Shareholding :						
	No. of Shares	1,075,744	1,075,744	1,125,744	1,075,744	1,125,744	1,125,74
	Percentage of Shareholding	49.77	49.77	52.08	49.77	52.08	52.0
2	Promoters and Promoter Group shareholdi	ng:					
	a) Pledged / Encumbered						
	- Number of Shares	825,000	825,000	825,000	825,000	825,000	825,00
	- Percentage of shares (as a % of the	75.98	75.98	79.65	75.98	79.65	79.6
	total shareholding of promoter and						
	promoter group)						
	- Percentage of shares (as a % of the	38.17	38.17	38.17	38.17	38.17	38.1
	total share capital of the Company)						
_	b) Non-encumbered						
	- Number of Shares	260,756	260,756	210,756	260,756	210,756	210,75
	- Percentage of shares (as a % of the	24.02	24.02	20.35	24.02	20.35	20.3
	total shareholding of promoter and						
	promoter group)						
	- Percentage of shares (as a % of the	12.06	12.06	9.75	12.06	9.75	9.7
	total share capital of the Company)				-		
			Quarter ende				
	Particulars		(No	s.)			
В	INVESTOR COMPLAINTS						
	Pending at the beginning of the Quarter		NIL				
	Received during the Quarter		2				
	Disposed of during the Quarter		2				
	Remaining unresolved at the end of the Qui	arter	NI	L			

Segment wise Reporting for the Quarter and Half Year ended 30th September, 2014

							(₹In Lakhs
SI.	Particulars		Quarter ende	d	Half yea	r ended	Year ended
No.		30th	30th	30th	30th	30th	31st
		September	June	September	September	September	March
		2014	2014	2013	2014	2013	2014
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue :						
	a) Beverage	601	614	399	1,215	898	1,87
	b) Real Estate	86	84	80	170	165	32
	c) Share Trading	-	•	•		-	
	d) Unallocated	-	-	-	-	-	-
	Total .	687	698	479	1,385	1,063	2,19
	Less : Inter Segment Revenue	-	-	-			
	Net Sales/ Income from Operations	687	698	479	1,385	1,063	2,19
2	Segment Results:						
	Profit (+) / Loss (-) before Tax and						
	Finance Cost						
	Unit:						
	a) Beverage	30	49	(14)	79	21	7
	b) Real Estate	54	59	52	113	106	22
	c) Share Trading	-		-	-	-	-
	d) Unallocated	-	-	-	-	-	-
	Total	84	108	38	192	127	29
-	Less: i) Finance Cost	56	34	29	90	56	12
	ii) Other un-allocable Expenditure net of	-		•			-
	iii) Un - allocable income	-	-	-			-
	Total Profit before Tax	28	74	9	102	71	17
3	Capital employed:						
·	(Segment Assets - Segment Liabilities)						
_	Unit:						
	a) Beverage	409	447	490	409	490	53
	b) Real Estate	2,686	2,339	1,941	2,686	1,941	1,93
	c) Share Trading	30	30	31	30	31	3
_	d) Unallocated			-		-	
	Total	3,125	2,816	2,462	3,125	2,462	2,50
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TIWARI & COMPANY

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Kolkata - 700 016

For Orient Caverages to

Chairman

tate		P/3				
	ement of Assets and Liabilities:			(= !- !-! · ·		
			A - A4	(₹ in lakhs)		
r.	Particulars	As At	As At	As At		
ا.(30.09.2014	30.09.2013	31.03.2014		
		(Unaudited)	₹ (Unaudited)	(Audited)		
4.	COURTY AND LIADURITIES	(Onaudited)	(Ollaudited)	(Addited)		
-	EQUITY AND LIABILITIES					
ŀ	Shareholders' Funds	216	216	216		
1	(a) Share Capital	1,610	1,470	1,511		
1	(b) Reserves and Surplus	1,010				
+	Sub-Total : Shareholders' Funds	1,826	1,686	1,727		9
Ť						
Ti	Non-Current Liabilities					
T	(a) Long - Term Borrowings	904	687	596		
T	(b) Other Long - Term Liabilities	550	549	521		
T	(c) Long - Term Provisions	15	18	17		
-	Sub-Total : Non-Current Liabilities	1,469	1,254	1,134		
╁	Sub-fotal . Holf-outfolic Electricio					
+	Current Liabilities					
Ť	(a) Short - Term Borrowings	431	121	211		
+	(b) Trade Payables	314	239	212		
+	(c) Other Current Liabilities	744	489	502		
1	(d) Short - Term Provisions	2	-	32		
+	(u) Short - Territ Tovisions					
+	Sub-Total : Current Liabilities	1,491	849	957		
†						
†	TOTAL - EQUITY AND LIABILITIES	4,786	3,789	3,818		
1						
†	ASSETS					
	Non-Current Assets					
ł	(a) Fixed Assets	995	763	785		
+	(b) Non-Current Investments	552	531	477		
1	(c) Deferred Tax Assets (Net)	36	32	34		
-1	(d) Long-Term Loans and Advances	498	248	157		
-	V-1/					
-ļ	Sub-Total - Non-Current Assets	2,081	1,574	1,453		
1						
-	Current Assets					
+	(a) Inventories	337	235	236		
1	(b) Trade Receivables	334	275	324		
-	(c) Cash and Cash Equivalents	259	77	83		
+	(d) Short-Term Loans and Advances	1,767	1,619	1,716		
-	(e) Other Current Assets	8	9	6		
-	(c) other ourient/source					
	Sub-Total - Current Assets	2,705	2,215	2,365		
			3,789	3,818		1
	TOTAL - ASSETS	4,786	3,709			
ot	TOTAL - ASSETS es:				t its	
	es: The above Results as reviewed by the Audit Commi Meeting held on 13th November, 2014. The Statutor of the above results in terms of Clause 41 of the Li	ttee were taken on rec y Auditors of the Com sting Agreements.	ord by the Boar pany has carrie	d of Directors a d out a "Limited le all kinds of	1 Keview	
2	es: The above Results as reviewed by the Audit Commi Meeting held on 13th November, 2014. The Statutor of the above results in terms of Clause 41 of the Lie "Packaged Drinking Water Segment" has been rena beverages including working of an energy drink "B by the Company during the quarter.	ttee were taken on rec ry Auditors of the Com sting Agreements. Imed as "Beverage Se ISLERI URZZA", tradir	ord by the Boar pany has carrie gment" to includ g of which has	d of Directors a d out a "Limited le all kinds of been commenc	ed	
?	es: The above Results as reviewed by the Audit Commi Meeting held on 13th November, 2014. The Statutor of the above results in terms of Clause 41 of the Lie "Packaged Drinking Water Segment" has been rena beverages including working of an energy drink "B by the Company during the quarter. Following the Compnaies Act, 2013 effective from 1 months ended 30th September, 2014 has been calcunder Schedule II to the said Act. Due to this chang by ₹13.00 lacs for the quarter and ₹14.00 lacs for in the earlier period. While implementing the Sched considered:	ttee were taken on rec ry Auditors of the Com sting Agreements. Immed as "Beverage Se iSLERI URZZA", tradir st April, 2014, the dep ulated based on the us ge, depreciation charg the six months in con ule II to the Companies	ord by the Boan pany has carried great to include greciation for the seful life of the a get for the respension to the sect, 2013, followed life has becent life has becent life has becent life has becent grant life has becent grant life has becent life has become life h	d of Directors a d out a "Limited le all kinds of been commence quarter and si ssets as specificitive period is method follow wing has been	ed x fied ower ed	
	es: The above Results as reviewed by the Audit Commi Meeting held on 13th November, 2014. The Statutor of the above results in terms of Clause 41 of the Lie "Packaged Drinking Water Segment" has been rena beverages including working of an energy drink "B by the Company during the quarter. Following the Compnaies Act, 2013 effective from 1 months ended 30th September, 2014 has been calcunder Schedule II to the said Act. Due to this chans by ₹13.00 lacs for the quarter and ₹14.00 lacs for in the earlier period. While implementing the Sched considered: (i) Carrying amount less residual value of the asset beginning of the period amounting to ₹2.95 lacs of retained earnings.	ttee were taken on rec ry Auditors of the Com sting Agreements. Immed as "Beverage Se ISLERI URZZA", tradir st April, 2014, the dep ulated based on the us ge, depreciation charg the six months in con ule II to the Companie s whose remaining us (net of tax) has been a	ord by the Boar pany has carrie gment" to including of which has reciation for the seful life of the aed for the respensarision to the seful life has becautiful life has been target and life has been target has been target and life has been target li	d of Directors a d out a "Limited been commence e quarter and si ssets as specificitive period is method follow wing has been ome nil at the e opening balan	ed x ried ower ed	
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107/1, Park Street, Kolkata - 700 016 Tiwari & Company

CHARTERED ACCOUNTANTS 107/1, PARK STREET, KOLKATA - 700 016 Phone: 22269217, 22269275

To, The Board of Directors Orient Beverages Ltd. 225C, A.J.C Bose Road, Kolkata-700020

Sub: Auditors' Review Report on quarterly result pursuant to Clause no 41of the Listing Agreement.

Dear Sirs,

We have reviewed the accompanying statement of unaudited financial results of **Orient Beverages Ltd**, **225C A.J.C. Bose Road**, **Kolkata-700020** for the quarter ended 30th Sep'14 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards notified pursuant to the Companies (Accounting Standards) Rules, 2006 and/ or Accounting Standards issued by Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

TIWARI & COMPANY
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Ko. 2 700 016

For Tiwari & Company Chartered Accountants Firm Reg. No. 309112E

(K.K.Bandyopadhyay)
Partner

M.No: 015958

Place: Kolkata

Dated: 13th November, 2014