

**ORIENT BEVERAGES LIMITED**

CIN - L15520WB1960PLC024710

Regd. Office: "Aelpe Court", 3rd Floor, 225C, A.J.C. Bose Road  
Kolkata-700 020, W.B., Ph: (033) 3052-7001/2/3, Fax: (033) 3052 2001

Website: www.obl.org.in, Email: obl\_investors@rediffmail.com

**REVISED PROFORMA FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2013**

( ₹ In Lakhs)

PART I								
Sl. No.	Particulars	Quarter ended				Year ended		
		31st March 2013 (Audited)	31st March 2013 (Revised, See Note-1)	31st December 2012 (Unaudited)	31st March 2012 (Unaudited)	31st March 2013 (Audited)	31st March 2013 (Revised, See Note-1)	31st March 2012 (Audited)
1	<b>Income from Operations</b>							
	a) Net sales / Income from Operations (Net of Excise Duty)	533	533	444	419	1,910	1,910	1,519
	b) Other Operating Income	-	-	-	-	-	-	-
	<b>Total Income from Operations (Net)</b>	<b>533</b>	<b>533</b>	<b>444</b>	<b>419</b>	<b>1,910</b>	<b>1,910</b>	<b>1,519</b>
2	<b>Expenses</b>							
	a) Cost of Materials Consumed	169	169	138	143	603	603	497
	b) Purchases of Stock-in-Trade	42	42	35	22	167	167	66
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(11)	(11)	5	1	(8)	(8)	7
	d) Employee Benefits Expenses	58	58	89	52	305	305	258
	e) Depreciation & Amortisation Expenses	33	34	27	27	110	111	105
	f) Other Expenses	202	296	137	150	658	752	538
	<b>Total Expenses</b>	<b>493</b>	<b>588</b>	<b>431</b>	<b>395</b>	<b>1,835</b>	<b>1,930</b>	<b>1,471</b>
3	<b>Profit / (Loss) from Operations before Other Income, Finance Costs and Exceptional Items (1-2)</b>	<b>40</b>	<b>(55)</b>	<b>13</b>	<b>24</b>	<b>75</b>	<b>(20)</b>	<b>48</b>
4	<b>Other Income</b>	<b>21</b>	<b>21</b>	<b>42</b>	<b>46</b>	<b>138</b>	<b>138</b>	<b>147</b>
5	<b>Profit / (Loss) from ordinary activities before Finance Costs and Exceptional Items (3+4)</b>	<b>61</b>	<b>(34)</b>	<b>55</b>	<b>70</b>	<b>213</b>	<b>118</b>	<b>195</b>
6	<b>Finance Costs</b>	<b>29</b>	<b>29</b>	<b>25</b>	<b>33</b>	<b>106</b>	<b>106</b>	<b>106</b>
7	<b>Profit / (Loss) from ordinary activities after Finance Costs but before Exceptional Items (5-6)</b>	<b>32</b>	<b>(63)</b>	<b>30</b>	<b>37</b>	<b>107</b>	<b>12</b>	<b>89</b>
8	<b>Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Profit / (Loss) from Ordinary Activities before tax (7+8)</b>	<b>32</b>	<b>(63)</b>	<b>30</b>	<b>37</b>	<b>107</b>	<b>12</b>	<b>89</b>
10	<b>Tax Expense:</b>							
	Current Tax	28	28	-	25	28	28	29
	Deferred Tax	(2)	(2)	-	(7)	(2)	(2)	(32)
	<b>Total :</b>	<b>26</b>	<b>26</b>	<b>-</b>	<b>18</b>	<b>26</b>	<b>26</b>	<b>(3)</b>
11	<b>Net Profit / (Loss) from Ordinary Activities after tax (9-10)</b>	<b>6</b>	<b>(89)</b>	<b>30</b>	<b>19</b>	<b>81</b>	<b>(14)</b>	<b>92</b>
12	<b>Extraordinary items (Net of Tax Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1)</b>
13	<b>Net Profit / (Loss) for the period (11+12)</b>	<b>6</b>	<b>(89)</b>	<b>30</b>	<b>19</b>	<b>81</b>	<b>(14)</b>	<b>91</b>
14	<b>Share of Profit / (Loss) of Associates</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Minority Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
16	<b>Net Profit / (Loss) after taxes, minority interest and share of Profit / (Loss) of Associates (13-14-15)</b>	<b>6</b>	<b>(89)</b>	<b>30</b>	<b>19</b>	<b>81</b>	<b>(14)</b>	<b>91</b>
17	<b>Paid-up Equity Share Capital (Equity Shares of ₹ 10/- each)</b>	<b>216.15</b>	<b>216.15</b>	<b>216.15</b>	<b>216.15</b>	<b>216.15</b>	<b>216.15</b>	<b>216.15</b>
18	<b>Reserves excluding Revaluation Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,398</b>	<b>1,303</b>	<b>1,317</b>
19	<b>Earning Per share Basic &amp; Diluted</b>							
	EPS ( ₹ ) ( Not annualised )							
	Before Extraordinary items	0.28	-	1.38	0.85	3.75	-	4.27
	After Extraordinary items	0.28	-	1.38	0.85	3.75	-	4.20

Contd..P/2

For Orient Beverages Ltd

  
Chairman

PART-II		P/2						
Sl. No.	Particulars	Quarter ended				Year ended		
		31st March 2013	31st March 2013	31st December 2012	31st March 2012	31st March 2013	31st March 2013	31st March 2012
		(Audited)	(Revised, See Note-1)	(Unaudited)	(Unaudited)	(Audited)	(Revised, See Note-1)	(Audited)
(₹ In Lakhs)								
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>							
1	Public Shareholding :							
	No. of Shares	1,126,744	1,126,744	1,126,744	1,127,344	1,126,744	1,126,744	1,127,344
	Percentage of Shareholding	52.13	52.13	52.13	52.16	52.13	52.13	52.16
2	Promoters and Promoter Group shareholding:							
	a) Pledged / Encumbered							
	- Number of Shares	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	- Percentage of shares ( as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	- Percentage of shares ( as a % of the total share capital of the Company)	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	b) Non-encumbered							
	- Number of Shares	1,034,756	1,034,756	1,034,756	1,034,156	1,034,756	1,034,756	1,034,156
	- Percentage of shares ( as a % of the total shareholding of promoter and promoter group)	100.00	100.00	100.00	100.00	100.00	100.00	100.00
	- Percentage of shares ( as a % of the total share capital of the Company)	47.87	47.87	47.87	47.84	47.87	47.87	47.84
	Particulars	Quarter Ended 31.03.2013 (Nos.)						
<b>B</b>	<b>INVESTOR COMPLAINTS</b>							
	Pending at the beginning of the Quarter		NIL					
	Received during the Quarter		1					
	Disposed off during the Quarter		1					
	Remaining unresolved at the end of the Quarter		NIL					
Segment wise Reporting for the Quarter and Year ended 31st March, 2013								
(₹ In Lakhs)								
Sl. No.	Particulars	Quarter ended				Year ended		
		31st March 2013	31st March 2013	31st December 2012	31st March 2012	31st March 2013	31st March 2013	31st March 2012
		(Audited)	(Revised, See Note-1)	(Unaudited)	(Unaudited)	(Audited)	(Revised, See Note-1)	(Audited)
1	Segment Revenue :							
	a) Packaged Drinking Water	447	447	376	343	1,604	1,604	1,237
	b) Real Estate	86	86	68	76	306	306	282
	c) Share Trading	-	-	-	-	-	-	-
	d) Unallocated	-	-	-	-	-	-	-
	Total	533	533	444	419	1,910	1,910	1,519
	Less : Inter Segment Revenue	-	-	-	-	-	-	-
	Net Sales/ Income from Operations	533	533	444	419	1,910	1,910	1,519
2	Segment Results:							
	Profit (+) / Loss (-) before Tax and Finance Cost							
	Unit:							
	a) Packaged Drinking Water	23	20	8	21	43	40	39
	b) Real Estate	38	(54)	47	49	170	78	156
	c) Share Trading	-	-	-	-	-	-	-
	d) Unallocated	-	-	-	-	-	-	-
	Total	61	(34)	55	70	213	118	195
	Less: i) Finance Cost	29	29	25	33	106	106	106
	ii) Other un-allocable Expenditure net of	-	-	-	-	-	-	-
	iii) Un-allocable income	-	-	-	-	-	-	-
	Total Profit before Tax	32	(63)	30	37	107	12	89
3	Capital employed:							
	(Segment Assets - Segment Liabilities)							
	Unit:							
	a) Packaged Drinking Water	413	410	350	244	413	410	260
	b) Real Estate	1,891	1,799	1,894	1,914	1,891	1,799	1,885
	c) Share Trading	31	31	31	31	31	31	31
	d) Unallocated	-	-	-	-	-	-	-
	Total	2,335	2,240	2,275	2,189	2,335	2,240	2,176
Contd..P/3								

For Orient Beverages Ltd

Chairman

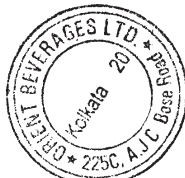
## Statement of Assets and Liabilities

(₹ In Lakhs)

Sr. No.	Particulars	Year Ended 31.03.2013 (Audited)	Year Ended 31.03.2013 (Revised, See Note-1)	Year Ended 31.03.2012 (Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>			
1	Shareholders' Funds			
	(a) Share Capital	216	216	216
	(b) Reserves and Surplus	1,398	1,303	1,317
	Sub-Total : Shareholders' Funds	1,614	1,519	1,533
2	Non-Current Liabilities			
	(a) Long - Term Borrowings	651	651	616
	(b) Other Long - Term Liabilities	567	567	518
	(c) Long - Term Provisions	21	21	19
	Sub-Total : Non-Current Liabilities	1,239	1,239	1,153
3	Current Liabilities			
	(a) Short - Term Borrowings	101	101	56
	(b) Trade Payables	237	237	245
	(c) Other Current Liabilities	445	516	384
	(d) Short - Term Provisions	1	1	3
	Sub-Total : Current Liabilities	784	855	688
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>3,637</b>	<b>3,613</b>	<b>3,374</b>
<b>B</b>	<b>ASSETS</b>			
1	Non-Current Assets			
	(a) Fixed Assets	774	771	697
	(b) Non-Current Investments	532	532	633
	(c) Deferred Tax Assets (Net)	32	32	29
	(d) Long-Term Loans and Advances	250	229	272
	Sub-Total - Non-Current Assets	1,588	1,564	1,631
2	Current Assets			
	(a) Inventories	183	183	192
	(b) Trade Receivables	295	295	174
	(c) Cash and Cash Equivalents	51	51	40
	(d) Short-Term Loans and Advances	1,511	1,511	1,331
	(e) Other Current Assets	9	9	6
	Sub-Total - Current Assets	2,049	2,049	1,743
	<b>TOTAL - ASSETS</b>	<b>3,637</b>	<b>3,613</b>	<b>3,374</b>

## Notes:

- The above Revised Proforma Financial Results have been drawn as per instructions vide letter dated 18.12.2014 of M/s BSE Ltd. under Clause 31A of the Listing Agreement in terms of SEBI circular(s) No. CIR/CFD/DIL/7/2012 dated 13th August, 2012 and No. CIR/CFD/DIL/9/2013 dated 5th June, 2013. Effect of the above revision shall be given in the annual accounts for the financial year ended 31st March, 2015.
- The above Revised Proforma Financial Results as reviewed by the Audit Committee were duly considered and approved by the Board of Directors at their meeting held on 13th February, 2015.
- With the introduction of the Service Tax on Rent effective from June 2007, one of the tenants of the Company namely M/s Income Tax Appellate Tribunal, which is a Government department, became liable to pay Service Tax. Accordingly the amount of ₹ 39,43,202/- for the period 01.06.2007 to 31.03.2013 was claimed and shown in the accounts as debtors. M/s Income Tax Appellate Tribunal, being Government department, have been not paying the same so far. The Company has filed a writ petition before the Hon'ble High Court at Calcutta for recovery of the Service Tax. In view of the fact that the Service Tax is recoverable from the said tenant and the same is pending for disposal of the Writ Petition, the Company has considered its claim as good and has continued to show as recoverable.
- Provision for impairment in the value of discarded assets of closed unit in Bhubaneswar amounting to ₹ 2,48,463/- has been made in the above revised results. However in respect of other Fixed Assets held by the Company, in the opinion of the management there being no impairment of the Fixed Assets, no provision is required to be made under this head as per AS-28.
- Figures of previous periods have been rearranged/ regrouped, wherever found necessary.



By Order of the Board  
For ORIENT BEVERAGES LIMITED

N. K. Poddar  
Chairman

Place : Kolkata  
Dated : 13th February, 2015