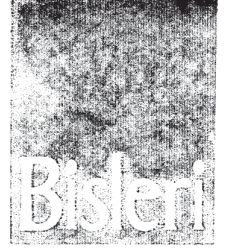


# ORIENT BEVERAGES LIMITED



Regd. Office : Aelpe Court, 3rd Floor, 225C, A. J. C. Bose Road, Kolkata - 700 020.  
Phone : 033 - 3052 7001 • E-mail : orientbeverages@rediffmail.com  
CIN : L15520WB1960PLC024710

OBL: CS: 2016: 420

Dated: 11<sup>th</sup> February, 2016

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

Dear Sir/Madam,

Sub: Unaudited Financial Results  
Ref: Security Code - 507690

Pursuant to Regulation 30 read with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclosed herewith please find a Statement of Unaudited Financial Results of the Company for the quarter and nine month ended 31<sup>st</sup> December, 2015 along with Limited Review Report on the same by the Statutory Auditors of the Company.

The said Results have been duly considered and taken on record by the Board of Directors at their meeting held on 11<sup>th</sup> February, 2016. Further, the said Results have been duly certified by the Chief Executive Officer and Chief Financial Officer of the Company pursuant to Regulation 33(2)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is for your kind information and records.

Thanking you,

Yours faithfully,  
For Orient Beverages Ltd.

Jiyut Prasad  
Company Secretary

Encl: a/a



**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: cs@obl.org.in

Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2015  
 (₹ In Lakhs)

PART I

Sl. No.	Particulars	Quarter ended			Nine Months ended		Year ended 31st March 2015 (Audited)
		31st December 2015 (Unaudited)	30th September 2015 (Unaudited)	31st December 2014 (Unaudited)	31st December 2015 (Unaudited)	31st December 2014 (Unaudited)	
1	<b>Income from Operations</b>						
	a) Net sales / Income from Operations (Net of Excise Duty)	830	894	656	2,624	2,041	2,748
	b) Other Operating Income	-	-	-	-	-	-
	<b>Total Income from Operations (Net)</b>	<b>830</b>	<b>894</b>	<b>656</b>	<b>2,624</b>	<b>2,041</b>	<b>2,748</b>
2	<b>Expenses</b>						
	a) Cost of Materials Consumed	215	223	172	701	583	783
	b) Purchases of Stock-in-Trade	76	81	74	254	242	317
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(3)	-	14	(13)	(9)	(9)
	d) Employee Benefits Expenses	173	173	114	491	328	452
	e) Depreciation & Amortisation Expense	34	25	23	83	67	90
	f) Royalty	73	79	81	234	260	350
	g) Prior Period Expenses	6	-	-	6	-	117
	h) Other Expenses	228	274	158	734	456	602
	<b>Total Expenses</b>	<b>802</b>	<b>855</b>	<b>636</b>	<b>2,490</b>	<b>1,927</b>	<b>2,702</b>
3	<b>Profit / (Loss) from Operations before Other Income, Finance Costs and Exceptional Items (1-2)</b>	<b>28</b>	<b>39</b>	<b>20</b>	<b>134</b>	<b>114</b>	<b>46</b>
4	<b>Other Income</b>	<b>61</b>	<b>49</b>	<b>37</b>	<b>168</b>	<b>128</b>	<b>211</b>
5	<b>Profit / (Loss) from ordinary activities before Finance Costs and Exceptional Items (3+4)</b>	<b>89</b>	<b>88</b>	<b>57</b>	<b>302</b>	<b>242</b>	<b>257</b>
6	<b>Finance Costs</b>	<b>57</b>	<b>45</b>	<b>45</b>	<b>158</b>	<b>128</b>	<b>171</b>
7	<b>Profit / (Loss) from ordinary activities after Finance Costs but before Exceptional Items (5-6)</b>	<b>32</b>	<b>43</b>	<b>12</b>	<b>144</b>	<b>114</b>	<b>86</b>
8	<b>Exceptional items</b>	-	-	-	-	-	-
9	<b>Profit / (Loss) from Ordinary Activities before tax (7+8)</b>	<b>32</b>	<b>43</b>	<b>12</b>	<b>144</b>	<b>114</b>	<b>86</b>
10	<b>Tax Expense:</b>						
	Current Tax	-	-	-	-	-	64
	Deferred Tax	-	-	-	-	-	(6)
	Earlier Year Tax	-	-	-	-	-	9
	<b>Total :</b>	-	-	-	-	-	<b>67</b>
11	<b>Net Profit / (Loss) from Ordinary Activities after tax (9-10)</b>	<b>32</b>	<b>43</b>	<b>12</b>	<b>144</b>	<b>114</b>	<b>19</b>
12	<b>Extraordinary items (Net of Tax Expense)</b>	-	-	-	-	-	-
13	<b>Net Profit / (Loss) for the period (11+12)</b>	<b>32</b>	<b>43</b>	<b>12</b>	<b>144</b>	<b>114</b>	<b>19</b>
14	<b>Share of Profit / (Loss) of Associates</b>	-	-	-	-	-	-
15	<b>Minority Interest</b>	-	-	-	-	-	-
16	<b>Net Profit / (Loss) after taxes, minority interest and share of Profit / (Loss) of Associates (13-14-15)</b>	<b>32</b>	<b>43</b>	<b>12</b>	<b>144</b>	<b>114</b>	<b>19</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>
18	<b>Reserves excluding Revaluation Reserves as per Balance Sheet as at 31.03.2015</b>	-	-	-	-	-	<b>1,514</b>
19	<b>Earning Per share -Basic and Diluted (₹)</b> ( Not annualised )						
	Before Extraordinary Items	1.46	1.99	0.56	6.66	5.27	0.88
	After Extraordinary Items	1.46	1.99	0.56	6.66	5.27	0.88

**TIWARI & COMPANY**  
 Chartered Accountants  
 11 FEB 2016  
 107/1, Park Street,  
 Kolkata - 700 016

For Orient Beverages Ltd

*[Signature]*  
 Chairman

Contd..P/2

P/2  
Segment wise Reporting for the Quarter and Nine Months ended 31st December, 2015

( ₹ In Lakhs)

Sl. No.	Particulars	Quarter ended			Nine Months ended		Year ended 31st March 2015 (Audited)
		31st December 2015 (Unaudited)	30th September 2015 (Unaudited)	31st December 2014 (Unaudited)	31st December 2015 (Unaudited)	31st December 2014 (Unaudited)	
1	Segment Revenue :						
	a) Beverage	795	833	577	2,457	1,792	2,415
	b) Real Estate	35	61	79	167	249	333
	c) Share Trading	-	-	-	-	-	-
	d) Unallocated	-	-	-	-	-	-
	Total	830	894	656	2,624	2,041	2,748
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/ Income from Operations	830	894	656	2,624	2,041	2,748
2	Segment Results:						
	Profit (+) / Loss (-) before Tax and Finance Cost						
	Unit:						
	a) Beverage	70	93	29	276	106	178
	b) Real Estate	19	(5)	28	26	136	79
	c) Share Trading	-	-	-	-	-	-
	d) Unallocated	-	-	-	-	-	-
	Total	89	88	57	302	242	257
	Less: i) Finance Cost	57	45	45	158	128	171
	ii) Other un-allocable Expenditure net off	-	-	-	-	-	-
	iii) Un - allocable income	-	-	-	-	-	-
	Total Profit before Tax	32	43	12	144	114	86
3	Capital employed:						
	(Segment Assets - Segment Liabilities)						
	Unit:						
	a) Beverage	1,040	737	818	1,040	818	908
	b) Real Estate	2,859	3,047	2,443	2,859	2,443	2,350
	c) Share Trading	30	30	30	30	30	30
	d) Unallocated	-	-	-	-	-	-
	Total	3,929	3,814	3,291	3,929	3,291	3,288

Notes:

- The above Results as reviewed by the Audit Committee were taken on record by the Board of Directors at its Meeting held on 11th February, 2016. The Statutory Auditors of the Company has carried out a "Limited Review" of the above Results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
- The Company has commenced commercial Production of an aerated water "Bisleri Soda" w.e.f. 19th October, 2015 in its new plant at Sankrail, Howrah (West Bengal). M/s Bisleri International Pvt. Ltd. has launched some new soft drink products namely (i) SPICY, (ii) FONZO, (iii) LIMONATA and (iv) PINACOLADA. The Company as Franchisee of M/s Bisleri International Pvt. Ltd. is going to commence commercial production of all said soft drinks very soon in its new plant at Sankrail.
- Figures for the Quarter and Nine months ended 31st December, 2015 includes provision for interest and penalty on disputed taxes amounting to ₹ 6.00 lakhs and ₹ 20.00 lakhs respectively as per continuing effect of instructions received by the Company from M/s BSE Ltd. under Clause 31A of the erstwhile Listing Agreement in respect of certain Auditors' qualifications. The Company has duly complied with the said instructions in its accounts for the year ended 31st March, 2015.
- Provisions for current and deferred tax will be considered at the end of the financial year.
- 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 : 11th February, 2016



# Tiwari & Company

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

Review Report 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 Regulation 33 of the  
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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 period ended 31st December '15. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

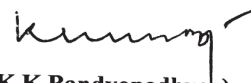
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Kolkata  
Date : 11<sup>th</sup> February, 2016



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

  
(K.K. Bandyopadhyay)  
Partner  
M.No : 015958