

# ORIENT BEVERAGES LIMITED

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Regd. Office : Aelpe Court, 3rd Floor, 225C, A. J. C. Bose Road, Kolkata - 700 020.  
Phone : 033-3052 7001 • Email : orientbeverages@rediffmail.com, Website : www.obl.org.in  
CIN : L15520WB1960PLC024710

OBL: CS: 2017: 209

Dated: 14<sup>th</sup> September, 2017

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 ended 30<sup>th</sup> June, 2017 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 14<sup>th</sup> September, 2017. 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



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.

**ORIENT BEVERAGES LIMITED**

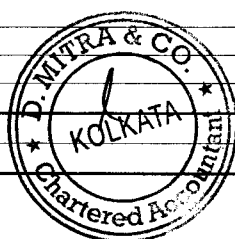
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Regd. Office: "Aelpe Court", 3rd Floor, 225C, A.J.C. Bose Road  
Kolkata-700 020, W.B., Ph: (033) 3052-7001/2/3, Fax: (033) 3052 2001

Website: www.obl.org.in, Email: cs@obl.org.in

**Statement of Unaudited Financial Results for the Quarter ended 30th June, 2017**  
(₹ In Lakhs )

Sl. No.	Particulars	Quarter ended	
		30th June 2017 (Unaudited)	30th June 2016 (Unaudited)
I	Revenue from Operations	1,462	1,409
II	Other Income	74	77
III	<b>Total Income (I + II)</b>	<b>1,536</b>	<b>1,486</b>
IV	<b>Expenses</b>		
	a) Cost of Materials Consumed	305	396
	b) Purchases of Stock-in-Trade	238	135
	c) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(8)	(7)
	d) Excise Duty on Sale of Goods	110	142
	e) Employee Benefits Expense	282	233
	f) Finance Costs	73	63
	g) Depreciation and Amortisation Expenses	33	31
	h) Other Expenses	456	448
	<b>Total Expenses (IV)</b>	<b>1,489</b>	<b>1,441</b>
V	<b>Profit/ (Loss) before exceptional items and tax (III - IV)</b>	<b>47</b>	<b>45</b>
VI	Exceptional items	-	-
VII	<b>Profit before Tax (V - VI)</b>	<b>47</b>	<b>45</b>
VIII	<b>Tax Expense:</b>		
	(a) Current Tax	-	-
	(b) Deferred Tax	-	-
IX	<b>Profit/ (Loss) for the period (VII-VIII)</b>	<b>47</b>	<b>45</b>
X	<b>Other Comprehensive Income</b>		
	A (i) Items that will not be reclassified to profit or loss	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-
	B (i) Items that will be reclassified to profit or loss	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-
XI	<b>Total comprehensive Income for the period (IX + X)</b> (Comprising Profit/ (Loss) and Other Comprehensive income for the period)	<b>47</b>	<b>45</b>
XII	<b>Paid-up Equity Share Capital (Face Value of ₹ 10/- per Share)</b>	<b>216</b>	<b>216</b>
XIII	<b>Earning Per Equity Share:</b>		
	(a) Basic - ₹	2.15	2.05
	(b) Diluted - ₹	2.15	2.05



For Orient Beverages Ltd

Chairman

Contd. P/2

## Segment wise Reporting for the Quarter ended 30th June, 2017

(₹ In Lakhs)

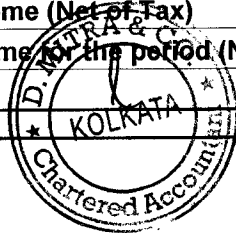
Sl. No.	Particulars	Quarter ended	
		30th June 2017 (Unaudited)	30th June 2016 (Unaudited)
1	Segment Revenue :		
	a) Beverage	1,380	1,326
	b) Real Estate	82	83
	c) Unallocated	-	-
	Total	1,462	1,409
	Less : Inter Segment Revenue	-	-
	Net Sales/ Income from Operations	1,462	1,409
2	Segment Results:		
	Profit/ (Loss) from ordinary activities before Finance costs and exceptional item		
	Unit:		
	a) Beverage	127	99
	b) Real Estate	(7)	9
	c) Unallocated	-	-
	Total	120	108
	Less: i) Finance Cost	73	63
	ii) Other un-allocable Expenditure net off	-	-
	iii) Un - allocable income	-	-
	Total Profit before Tax	47	45
3	Capital employed:		
	(Segment Assets - Segment Liabilities)		
	Unit:		
	a) Beverage	1,013	986
	b) Real Estate	3,666	3,377
	c) Unallocated	-	-
	Total	4,679	4,363

## Notes:

- The above Results as reviewed by the Audit Committee were taken on record by the Board of Directors at its Meeting held on 14th September, 2017. 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 adopted Indian Accounting Standards (Ind AS), prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder, with effect from 1st April, 2017 and accordingly these financial results have been prepared in accordance with Ind- AS notified under the Companies (Indian Accounting Standards) Rules, 2015. The Financial Results presented in accordance with Ind AS 101 - First Time Adoption of Indian Accounting Standards, have been prepared in accordance with recognition and measurement principles in Ind AS-34 Interim Financial Reporting. The figures for the quarter ended 30th June, 2016 presented here are also Ind-AS compliant.

- A reconcilitaion between financial results that reported under previous Indian Generally Accepted Accounting Principles ( referred to as 'I GAAP') and Ind AS are summarised as below:

Particulars	Quarter ended
	30.06.2016
Net Profit for the period as reported under previous I GAAP	45
Add/ (Less): Adjustments for GAAP differences.	-
Net Profit for the period as reported under Ind AS	45
Other Comprehensive Income (Net of Tax)	-
Total Comprehensive Income for the period (Net of Tax)	45



For Orient Beverages Ltd

Chairman

Contd. P/3



**D. MITRA & CO.**  
**CHARTERED ACCOUNTANTS**  
**107/1, PARK STREET, KOLKATA-700016**  
**PH.NO: 033 - 4007 1681**

**Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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

We have audited the quarterly financial results of **Orient Beverages Limited**, for the quarter ended 30<sup>th</sup> June, 2017, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit and other financial information for the quarter ended 30<sup>th</sup> June, 2017.

Place: Kolkata

Date: 14<sup>th</sup> September, 2017



Chartered Accountants  
Firm Reg. No. 328904E

(D. K. MITRA)  
Partner  
M.No: 017334