

OBL: CS: 2018: 218

Dated: 14th November, 2018

BSE Ltd.
Corporate Relationship Department
1st Floor, New Trading Ring,
Rotunda Building,
P.J. Towers, Dalal Street,
Mumbai - 400 001 ... Security Code: 507690

Dear Sir/Madam,

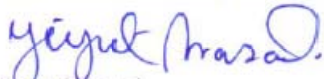
Sub: Standalone Unaudited Financial Results

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 Standalone Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2018 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 14th November, 2018. 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.**

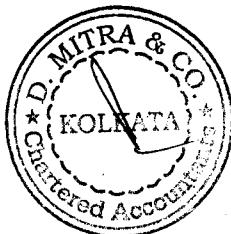

Jiyut Prasad
Company Secretary

Encl: As above.

CC to:
The Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata - 700 001 ... Security Code: 025050



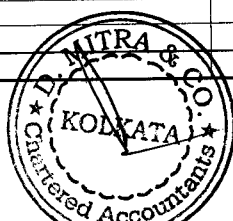
ORIENT BEVERAGES LIMITED							
CIN: L15520WB1960PLC024710							
Regd. Office : "Aelpe Court", 3rd Floor,							
225C, A. J. C. Bose Road, Kolkata - 700020, W. B., Ph: (033) 2281-7001							
Website: www.obl.org.in, Email: cs@obl.org.in							
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2018							
(₹ in Lakhs)							
Sl No	Particulars	Quarter Ended			Half Year ended		Year ended
		30.09.2018 (Unaudited)	30.06.2018 (Unaudited)	30.09.2017 (Unaudited)	30.09.2018 (Unaudited)	30.09.2017 (Unaudited)	31.03.2018 (Audited)
I	Income						
	(a) Revenue from Operations	1694	1838	1,222	3,532	2,684	5,355
	(b) Other Income	79	74	69	153	143	291
	Total Income	1,773	1,912	1,291	3,685	2,827	5,646
II	Expenses						
	a) Cost of Materials Consumed	432	347	261	779	566	1158
	b) Purchase of Stock-in-Trade	264	272	154	536	392	815
	c) Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(33)	31	(9)	(2)	(17)	(4)
	d) Excise Duty on Sale of Goods	-	-	-	-	110	110
	e) Employee Benefits Expense	361	362	287	723	569	1204
	f) Finance Costs	78	83	75	161	148	305
	g) Depreciation and Amortisation Expense	36	35	35	71	68	133
	h) Other Expenses	567	576	432	1143	888	1,798
	Total Expenses (IV)	1,705	1,706	1,235	3,411	2,724	5,519
III	Profit before exceptional items and tax (I - II)	68	206	56	274	103	127
IV	Exceptional items	-	-	-	-	-	-
V	Profit before Tax (III - IV)	68	206	56	274	103	127
VI	Tax Expenses:						
	a) Current Tax	17	42	29	59	29	32
	b) Deferred Tax Expenses/ (Credit)	(1)	(1)	(2)	(2)	(2)	(8)
	c) Tax for Earlier Years	-	-	-	-	-	(15)
		16	41	27	57	27	9
VII	Profit/ (Loss) for the period (V - VI)	52	165	29	217	76	118
VIII	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to the Statement of Profit and Loss	-	-	(12)	-	(12)	-
	(ii) Income Tax relating to Items that will not be reclassified the Statement of Profit and Loss	-	-	4	-	4	-
	(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	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	(8)	-	(8)	-
IX	Total Comprehensive Income for the period (VII+VIII)	52	165	21	217	68	118
X	Paid-up Equity Share Capital (Face value of ₹10/- per share)	216.15	216.15	216.15	216.15	216.15	216.15
XI	Other Equity as per Balance Sheet of the previous accounting year	-	-	-	-	-	1769
XII	Earning Per Share of ₹10/- each (Quarterly figures not annualised)						
	- Basic & Diluted (₹)	2.41	7.63	1.34	10.04	3.52	5.48



For Orient Beverages Ltd

Chairman

STATEMENT OF ASSETS AND LIABILITIES				(₹ in Lakhs)	
Sl. No.	Particulars	As at 30.09.2018 (Unaudited)	As at 31.03.2018 (Audited)		
A	ASSETS				
1	Non - Current Assets				
	a) Property, Plant and Equipment	1,359	1,358		
	b) Capital Work-in-Progress	180	161		
	c) Investment Property	23	25		
	d) Financial Assets				
	i) Investments	396	275		
	ii) Loans	-	-		
	iii) Other Financial Assets	179	182		
	e) Deferred Tax Assets (Net)	48	46		
	f) Other Non - Current Assets	961	956		
	Total Non - Current Assets	3,146	3,003		
2	Current Assets				
	a) Inventories	561	503		
	b) Financial Assets				
	i) Investments	11	7		
	ii) Trade Receivables	833	698		
	iii) Cash and Cash Equivalents	245	377		
	iv) Bank Balances other than Cash and Cash Equivalents	5	5		
	v) Loans	2,598	2,681		
	c) Current Tax Assets (Net)	-	25		
	d) Other Current Assets	143	147		
	Total Current Assets	4,396	4,443		
	TOTAL ASSETS	7,542	7,446		
B	EQUITY AND LIABILITIES				
1	Equity				
	a) Share Capital	216	216		
	b) Other Equity	1,969	1,769		
	Total Equity	2,185	1,985		
2	Liabilities				
	Non - Current Liabilities				
	a) Financial Liabilities				
	i) Borrowings	1,604	1,587		
	ii) Trade Payables				
	Due to Micro Enterprises and Small Enterprises	-	-		
	Due to other than Micro Enterprises and Small Enterprises	11	17		
	iii) Other Financial Liabilities	544	514		
	b) Provisions	72	93		
	c) Other Non-Current Liabilities	14	18		
	Total Non-Current Liabilities	2,245	2,229		
3	Current Liabilities				
	a) Financial Liabilities				
	i) Borrowings	1,213	1,342		
	ii) Trade Payables				
	Due to Micro Enterprises and Small Enterprises	-	-		
	Due to other than Micro Enterprises and Small Enterprises	646	498		
	iii) Other Financial Liabilities	372	542		
	b) Other Current Liabilities	851	836		
	c) Provisions	15	14		
	d) Current Tax Liabilities (Net)	15	-		
	Total Current Liabilities	3,112	3,232		
	TOTAL EQUITY AND LIABILITIES	7,542	7,446		



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 'Company') has identified "Beverage" and "Real Estate" as reportable segments.

Segmentwise Reporting for the Quarter and Half Year ended 30th September, 2018

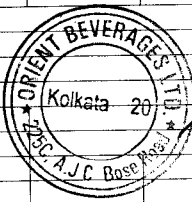
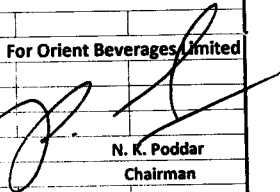

(₹ in Lakhs)

Sl No	Particulars	Quarter Ended			Half Year ended		Year ended
		30.09.2018 (Unaudited)	30.06.2018 (Unaudited)	30.09.2017 (Unaudited)	30.09.2018 (Unaudited)	30.09.2017 (Unaudited)	31.03.2018 (Audited)
1	Segment Revenue :						
	a) Beverage	1,614	1,575	1,145	3,189	2,525	5,064
	b) Real Estate	80	263	77	343	159	291
	c) Unallocated	-	-	-	-	-	-
	Total Segment Revenue	1,694	1,838	1,222	3,532	2,684	5,355
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/ Income from Operations	1,694	1,838	1,222	3,532	2,684	5,355
2	Segment Results:						
	Profit/ (Loss) from ordinary activities before						
	Finance costs and exceptional item						
	Unit:						
	a) Beverage	165	147	129	312	256	483
	b) Real Estate	(19)	142	2	123	(5)	(51)
	c) Unallocated	-	-	-	-	-	-
	Total	146	289	131	435	251	432
	Less: i) Finance Cost	78	83	75	161	148	305
	ii) Other un-allocable Expenditure net off	-	-	-	-	-	-
	iii) Un - allocable income	-	-	-	-	-	-
	Total Profit before Tax	68	206	56	274	103	127
3	Segment Assets :						
	a) Beverage	1694	1536	1292	1694	1292	1533
	b) Real Estate	5800	5873	5575	5800	5575	5867
	c) Unallocated	48	47	44	48	44	46
	Total Segment Assets	7542	7456	6911	7542	6911	7446
4	Segment Liabilities :						
	a) Beverage	1694	1536	1292	1694	1292	1533
	b) Real Estate	3663	3769	3671	3663	3671	3928
	c) Unallocated	-	-	-	-	-	-
	Total Segment Liabilities	5357	5305	4963	5357	4963	5461
2	The above standalone unaudited financial results of Orient Beverages Ltd. (the 'Company') for the Quarter and half year ended 30th September, 2018 were reviewed by the Audit Committee and thereafter, approved by the Board of Directors and was taken on record at their meetings held on 14th November, 2018. The Statutory Auditors have carried out a limited review of the above financial results for the quarter and half year ended 30th September, 2018. The format for financial results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 30th November, 2015, has been modified to comply with requirements of SEBI's Circular CIR/CFD/FAC/ 62/2016 dated 5th July, 2016.						
3	The Company has exercised the option under Regulation 33(3)(b)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 to submit standalone Financial Results for the financial year 2018-19.						
4	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.						



For Orient Beverages Ltd

Chairman

5	Revenue from Operations for the half year ended 30th September, 2018 includes a sum of ₹184.26 Lakhs receivable as Arrear Rent for the period from 1st September, 2012 to 31st March, 2018, which was not booked earlier from a tenant pursuant to settlement of a long pending dispute in the matter of increase in rent with them.
6	Goods and Services Tax (GST) has been implemented with effect from 1st July, 2017 and therefore, Revenue from operations for the quarter and half year ended 30th September, 2018 is net off GST. Revenue from operations and expenses for the corresponding six months ended 30th September, 2017 and year ended 31st March, 2018 being inclusive of Excise Duty of ₹ 110 Lakhs are therefore not comparable.
7	Other Comprehensive Income for the year ended 31st March, 2018 and Quarter and half year ended 30th September, 2018 after rounding off in lakhs comes in decimals. The financial results being presented in lakhs (rounded off), it is therefore not separately disclosed.
8	Figures of previous periods have been rearranged/ regrouped, wherever found necessary.
For Orient Beverages Limited	
	
 N. K. Poddar Chairman	
Place : Kolkata	
Dated : 14th November, 2018	
	
Page 4 of 4	

D. Mitra & Co.

CHARTERED ACCOUNTANTS
107/1, PARK STREET, KOLKATA - 700 016
Phone No.: 4007 1681/1682
EMAIL ID. dkmitra671945@gmail.com

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS

To
The Board of Directors,
Orient Beverages Limited,

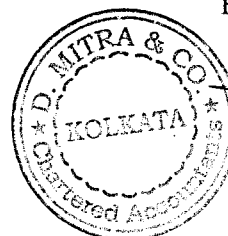
We have reviewed the accompanying statement of unaudited financial results of **Orient Beverages Limited** (the 'Company') for the quarter and half year ended September 30 2018 (the 'Statement') being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016.

The preparation of this statement in accordance with the recognition and measurement principles as laid down in Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read together with relevant rules and other accounting principles generally accepted in India, read together with above referred SEBI circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company on 14th November, 2018. 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 accounting standards i.e. Ind AS as prescribed under section 133 of the Companies Act, 2013 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 and SEBI circular no. CIR/CFD/FAC/62/2016 dated 5 July 2016 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 Regn. Number 328904E



[Signature]
D. K. Mitra, FCA
Proprietor
Membership No. 017334

Place: Kolkata
Date: November 14, 2018