ORIENT BEVERAGES LIMITED

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Regd. Office : Aelpe Court, 3rd Floor, 225C, A. J. C. Bose Road, Kolkata - 700 020.
Phone : 033 - 2281 7001 • Email : orientbeverages@rediffmail.com, Website : www.obl.org.in
CIN : L15520WB1960PLC024710

OBL: CS: 2025: 39

Dated: 30th May, 2025

BSE Limited
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: Outcome of the Board Meeting and disclosures under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We wish to inform you that the Board of Directors of the Company at their meeting held today, i.e. 30th May, 2025 has inter-alia, approved the following:

1. Audited Financial Results (Standalone) for the Quarter and Year ended 31st March, 2025 and Audited Financial Results (Consolidated) for the Quarter and Year ended 31st March, 2025.
2. Appointment of M/s Manoj Shaw & Co. as Secretarial Auditor of the Company for FY 2025-26.

In compliance with Regulation 33 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we enclosed herewith please find the following:

i. Audited Financial Results(as stated above) in the detailed format as per Listing Regulations, along with the Auditors' Reports;
ii. Declaration for unmodified opinion expressed by Statutory Auditors in their Audit Reports in terms of Regulation 33 of the Listing Regulations.

The Board Meeting Commenced at 11.00 A.M. and Concluded at 4.15 P.M.

Thanking you,
Yours faithfully,
For **Orient Beverages Ltd.**

Jiyut Prasad
Company Secretary

Encl: As above.

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

Tiwari & Company

CHARTERED ACCOUNTANTS
107/1, PARK STREET, KOLKATA – 700 016
EMAIL: tiwaripee@yahoo.com
PHONE – 2226 9275 / 2226 9217

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Orient Beverages Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Orient Beverages Limited** ('the Company') for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter as well as the year ended 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *"Auditor's Responsibilities for the Audit of the Standalone Financial Results"* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

TIWARI & COMPANY
KOLKATA
Chartered Accountant

Management's Responsibility for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements.
The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income (loss) of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal Standalone Financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

TIWARI & COMPANY
KOLKATA
Chartered Accountant

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the Standalone Financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The annual standalone financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Tiwari & Co
Chartered Accountants
Firm's Registration Number 309112E

PARMANAND TIWARI

Digitally signed by PARMANAND TIWARI
Date: 2025.05.30 12:26:40 +05'30'

P. Tiwari
Partner
Membership No. 016590
UDIN: 25016590BMJKUI4534

Place: Kolkata
Date: May 30, 2025

TIWARI & COMPANY
KOLKATA
Chartered Accountant

ORIENT BEVERAGES LIMITED

CIN: L15520WB1960PLC024710

Regd. Office : "Macneill 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 Audited Financial Results for the quarter and year ended 31st March, 2025

(Rs. in Lakhs)

Sl No	Particulars	Quarter ended			Year ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
I	Income					
	(a) Revenue from Operations	3534	3353	3,235	14,229	12,561
	(b) Other Income	303	272	376	962	815
	Total Income	**3,837**	**3,625**	**3,611**	**15,191**	**13,376**
II	**Expenses**					
	a) Cost of Materials Consumed	715	577	529	2,695	2,130
	b) Purchase of Stock-in-Trade	898	911	791	3,647	3,158
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(25)	(25)	9	(42)	25
	d) Employee Benefits Expense	583	615	534	2,293	1,995
	e) Finance Costs	204	198	178	769	718
	f) Depreciation and Amortisation Expense	62	65	69	252	249
	g) Other Expenses	1330	1245	1,198	5,226	4,651
	Total Expenses	**3,767**	**3,586**	**3,308**	**14,840**	**12,926**
III	**Profit before exceptional items and tax (I - II)**	**70**	**39**	**303**	**351**	**450**
IV	Exceptional items	-	-	-	-	527
V	**Profit/ (Loss) before Tax (III - IV)**	**70**	**39**	**303**	**351**	**(77)**
VI	Tax Expenses:					
	a) Current Tax	19	-	-	19	-
	b) Deferred Tax Expenses/ (Credit)	(1)	10	45	62	14
		18	**10**	**45**	**81**	**14**
VII	**Profit/ (Loss) for the period (V - VI)**	**52**	**29**	**258**	**270**	**(91)**
VIII	**Other Comprehensive Income**					
	(A) (i) Items that will not be reclassified to the Statement of Profit and Loss	13	(1)	(2)	12	(1)
	(ii) Income Tax relating to Items that will not be reclassified the Statement of Profit and Loss	(3)	-	-	(3)	-
	(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	**10**	**(1)**	**(2)**	**9**	**(1)**
IX	**Total Comprehensive Income for the period (VII + VIII)**	**62**	**28**	**256**	**279**	**(92)**
X	Paid-up Equity Share Capital (Face value of Rs.10/- per share)	216.15	216.15	216.15	216.15	216.15
XI	Earning Per Share (Rs.10/-) (not annualised for the quarter)					
	- Basic (Rs.)	2.41	1.34	11.94	12.49	(4.21)
	- Diluted (Rs.)	2.41	1.34	11.94	12.49	(4.21)

TIWARI & COMPANY KOLKATA Chartered Accountants

For ORIENT BEVERAGES LTD.

Chairman

Statement of Standalone Assets and Liabilities

(Rs. in Lakhs)

Sl. No.	Particulars	As at 31st March, 2025 Audited	As at 31st March, 2024 Audited
A	**ASSETS**		
1	**Non-Current Assets**		
	a) Property, Plant and Equipment	2,275	2,084
	b) Right-of-use Assets	676	753
	c) Capital Work-in-Progress	11	4
	d) Financial Assets		
	i) Investments	284	301
	ii) Other Financial Assets	224	170
	e) Deferred Tax Assets (Net)	103	168
	f) Other Non - Current Assets	581	586
	Total Non Current Assets	**4,154**	**4,066**
2	**Current Assets**		
	a) Inventories	1,240	1,251
	b) Financial Assets		
	i) Investments	168	186
	ii) Trade Receivable	1,177	805
	iii) Cash and Cash Equivalents	574	418
	iv) Bank Balances other than Cash and Cash Equivalents	4	6
	v) Loans	3,888	3,241
	c) Current Tax Assets (Net)	37	42
	d) Other Current Assets	1,339	1,033
	Total Current Assets	**8,427**	**6,982**
	TOTAL ASSETS	**12,581**	**11,048**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	a) Share Capital	216	216
	b) Other Equity	1,891	1,612
	Total Equity	**2,107**	**1,828**
	Liabilities		
2	**Non-Current Liabilities**		
	a) Financial Liabilities		
	i) Borrowings	3,500	1,027
	ii) Lease Liabilities	399	403
	iii) Trade Payables		
	Due to Micro Enterprises and Small Enterprises	-	-
	Due to creditors other than Micro Enterprises and Small Enterprises	-	-
	iv) Other Financial Liabilities	329	298
	b) Provisions	90	79
	c) Other Non - Current Liabilities	-	-
	Total Non Current Liabilities	**4,318**	**1,807**

TIWARI & COMPANY ★ KOLKATA ★ Chartered Accountant

For ORIENT BEVERAGES LTD.

Chairman

3	**Current -Liabilities**		
	a) Financial Liabilities		
	i) Borrowings	3,684	4,786
	ii) Lease Liabilities	40	64
	iii) Trade Payables		
	Due to Micro Enterprises and Small Enterprises	139	198
	Due to creditors other than Micro Enterprises and Small Enterprises	786	1,090
	iv) Other Financial Liabilities	819	603
	b) Other Current Liabilities	575	554
	c) Provisions	113	118
	Total Current Liabilities	**6,156**	**7,413**
	TOTAL EQUITY AND LIABILITIES	**12,581**	**11,048**

Statement of Standalone Cash Flow

(Rs. in Lakhs)

	Particulars	Year ended 31.03.2025 (Audited)	Year ended 31.03.2024 (Audited)
A.	**Cash Flows from Operating Activities:**		
	Profit before Tax	351	(77)
	Adjustments for:		
	Depreciation and Amortisation Expense	252	249
	Interest Income	(443)	(346)
	Finance Costs	769	718
	Profit on Sale of Property, Plant and Equipment	(6)	-
	Profit on Sale of Shares	(35)	(31)
	Profit on Sale of Mutual Fund Investments	(65)	(10)
	Loss on Sale of Property, Plant and Equipment	4	528
	Loss on Sale of Mutual Fund Investments	3	1
	Diminution in the value of Investments:		
	Current Investment	31	(27)
	Re-measurement of Employee Benefits	12	(1)
	Operating Profit before Working Capital Changes	**873**	**1,004**
	Changes in Working Capital:		
	(Increase) / Decrease in Inventories	11	(141)
	(Increase) / Decrease in Trade Receivables	(372)	(67)
	(Increase) / Decrease in Financial Assets - Loans	(12)	(7)
	(Increase) / Decrease in Other Current Assets	(306)	(148)
	(Increase) / Decrease in Other Financial Assets	(54)	(13)
	(Increase) / Decrease in Other Financial Assets (Unpaid Dividend)	2	1
	(Increase) / Decrease in Other Non - Current Assets	5	38
	Increase/ (Decrease) in Lease Liabilities	(28)	(23)
	Increase/ (Decrease) in Trade Payables	(363)	87
	Increase / (Decrease) in Provisions	6	28
	Increase/ (Decrease) in Other Financial Liabilities	247	47
	Increase/ (Decrease) in Other Current Liabilities	21	242
	Cash Generated from Operations	**30**	**1,048**
	Income Tax paid (Net of Provision)	(14)	(3)
	Net Cash Flow from Operating Activities	**16**	**1,045**

TIWARI & COMPANY KOLKATA Chartered Accountant

For ORIENT BEVERAGES LTD.

Chairman

B.	**Cash Flow from Investing Activities:**		
	Purchase of Property, Plant and Equipment	(401)	(784)
	Proceeds from Sale of Property, Plant and Equipment	30	808
	Purchase of Shares	(32)	(1)
	Purchase of Current Investments	(427)	(174)
	Proceeds from Sale of Current Investments	477	155
	Proceeds from Sale of Investment in Subsidiary Company	83	86
	Loans given	(635)	(533)
	Interest Income	443	346
	Net Cash Flow from Investing Activities	**(462)**	**(97)**
C.	**Cash Flow from Financing Activities:**		
	Proceeds from Long Term Borrowings	2,473	(784)
	Proceeds from Short Term Borrowings	(1,102)	634
	Finance Costs	(769)	(718)
	Net Cash used in Financing Activities	**602**	**(868)**
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	156	80
	Opening Cash and Cash Equivalents	418	338
	Closing Cash and Cash Equivalents	**574**	**418**
	Components of Cash and Cash Equivalents		
	On Current Accounts	556	377
	Cash on Hand	18	41
	Cash and Bank Balances	**574**	**418**

Notes:

1 The above standalone audited financial results of Orient Beverages Ltd. (the 'Company') for the quarter and year ended 31st March, 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 30th May, 2025.

2 The Company operates in one segment only i.e. Beverage, therefore there is no requirement of segment reporting.

3 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.

4 The Figures for the quarter ended 31st March, 2025 and 31st March, 2024 are the balancing figures between audited figures in respect of full financial year and year to date figures up to the third quarter of respective financial years.

5 Figures of previous periods have been rearranged/ regrouped, wherever found necessary.

For Orient Beverages Limited

TIWARI & COMPANY KOLKATA Chartered Accountants

ORIENT BEVERAGES LTD. Kolkata-20 225C, A.J.C. Bose Road

Place : Kolkata
Dated 30th May, 2025

N. K. Poddar
Chairman
DIN - 00304291

Tiwari & Company

CHARTERED ACCOUNTANTS
107/1, PARK STREET, KOLKATA – 700 016
EMAIL: tiwaripee@yahoo.com
PHONE – 2226 9275 / 2226 9217

Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Orient Beverages Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of **Orient Beverages Limited** ("Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the year ended March 31, 2025("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiary the Statement:

a) Includes the results of the following entity:
   i) Sharad Quench Pvt Ltd, Subsidiary

b) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

c) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter as well as the year ended March 31 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *"Auditor's Responsibilities for the Audit of the Consolidated Financial Results"* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the

TIWARI & COMPANY
KOLKATA
Chartered Accountant

ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid. In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit

TIWARI & COMPANY KOLKATA Chartered Accountant evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

• Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the Consolidated Financial results represent the underlying transactions and events in a manner that achieves fair presentation.

• Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

TIWARI & COMPANY * KOLKATA * Chartered Accountant *

Tiwari & Company
CHARTERED ACCOUNTANTS

Other Matters

a) The accompanying Statement includes the audited financial statements and other financial information, in respect of:

One subsidiary, whose financial statements, without giving the effect of elimination of intra group transactions, include total assets of Rs 637 Lakh as at March 31, 2025, total revenues of Rs 534Lakh and Rs 2147 Lakh, total net profit/ (Loss) after tax of (Rs 47 Lakh) and Rs 32 Lakh, total comprehensive income of Rs NIL and Rs NIL, for the quarter and the year ended on that date respectively, and net cash outflows of Rs 14 Lakh for the year ended March 31, 2025, as considered in the Statement which have been audited by their respective independent auditor.

The independent auditor's report on the financial statements /financial information of the entity have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

b) The annual consolidated financial results include the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Tiwari & Co
Chartered Accountants
Firm's Registration Number 309112E

PARMANAND TIWARI
Digitally signed by PARMANAND TIWARI
Date: 2025.05.30 12:29:15 +05'30'

P. Tiwari
Partner
Membership No. 016590
UDIN: 25016590BMJKUJ8753

Place: Kolkata
Date: May 30, 2025

TIWARI & COMPANY
KOLKATA
Chartered Accountant

ORIENT BEVERAGES LIMITED

CIN: L15520WB1960PLC024710

Regd. Office : "Macneill 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 Consolidated Audited Financial Results for the quarter and year ended 31st March, 2025

(Rs. in Lakhs)

Sl No	Particulars	Quarter ended			Year ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
I	Income					
	(a) Revenue from Operations	4062	3869	3,946	16,366	14,869
	(b) Other Income	307	273	377	970	810
	Total Income	**4,369**	**4,142**	**4,323**	**17,336**	**15,679**
II	**Expenses**					
	a) Cost of Materials Consumed	1030	889	1092	3940	4324
	b) Purchase of Stock-in-Trade	898	911	422	3,647	1,858
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(12)	(37)	-	(26)	50
	d) Employee Benefits Expense	697	673	643	2,566	2,251
	e) Finance Costs	207	199	225	772	836
	f) Depreciation and Amortisation Expense	63	66	76	256	283
	g) Other Expenses	1456	1392	1,554	5,789	5,520
	Total Expenses	**4,339**	**4,093**	**4,012**	**16,944**	**15,122**
III	**Profit before exceptional items and tax (I - II)**	**30**	**49**	**311**	**392**	**557**
IV	Exceptional items	-	-	-	-	527
V	**Profit/ (Loss) before Tax (III - IV)**	**30**	**49**	**311**	**392**	**30**
VI	Tax Expenses:					
	a) Current Tax	30	-	7	30	12
	b) Deferred Tax Expenses/ (Credit)	(2)	10	34	61	8
	c) Tax for Earlier Year	(4)	3	1	(1)	1
		24	**13**	**42**	**90**	**21**
VII	**Profit/ (Loss) for the period (V - VI)**	**6**	**36**	**269**	**302**	**9**
VIII	**Other Comprehensive Income**					
	(A) (i) Items that will not be reclassified to the Statement of Profit and Loss	13	(1)	(2)	12	(1)
	(ii) Income Tax relating to Items that will not be reclassified the Statement of Profit and Loss	(3)	-	-	(3)	-
	(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	**10**	**(1)**	**(2)**	**9**	**(1)**
IX	**Total Comprehensive Income for the period (VII + VIII)**	**16**	**35**	**267**	**311**	**8**
X	**Net Profit attributable to**					
	(a) Owners of the Holding Company	6	36	268	302	6
	(b) Non-controlling interest	-	-	1	-	3
		6	36	269	302	9
	Other Comprehensive Income attributable to					
	(a) Owners of the Holding Company	10	(1)	(2)	9	(1)
	(b) Non-controlling interest	-	-	-	-	-
		10	(1)	(2)	9	(1)
	Total Comprehensive Income attributable to					
	(a) Owners of the Holding Company	16	35	266	311	5
	(b) Non-controlling interest	-	-	1	-	3
		16	35	267	311	8
XI	Paid-up Equity Share Capital (Face value of Rs.10/- per share)	216.15	216.15	216.15	216.15	216.15
XII	Earning Per Share (Rs.10/-) (not annualised for the quarter)					
	- Basic (Rs.)	0.28	1.67	12.45	13.97	0.42
	- Diluted (Rs.)	0.28	1.67	12.45	13.97	0.42

TIWARI & COMPANY KOLKATA Chartered Accountant

For ORIENT BEVERAGES LTD.

Chairman

Statement of Consolidated Assets and Liabilities			
			(Rs. in Lakhs)
Sl. No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
		Audited	Audited
A	**ASSETS**		
1	**Non-Current Assets**		
	a) Property, Plant and Equipment	2,285	2,578
	b) Right-of-use Assets	676	753
	c) Capital Work-in-Progress	11	287
	d) Goodwill on consolidation	-	59
	e) Financial Assets		
	i) Investments	274	223
	ii) Other Financial Assets	314	304
	f) Deferred Tax Assets (Net)	105	164
	g) Other Non - Current Assets	581	586
	Total Non Current Assets	**4,246**	**4,954**
2	**Current Assets**		
	a) Inventories	1,322	1,390
	b) Financial Assets		
	i) Investments	168	186
	ii) Trade Receivable	1,390	1,007
	iii) Cash and Cash Equivalents	625	504
	iv) Bank Balances other than Cash and Cash Equivalents	4	6
	v) Loans	3,881	3,110
	c) Current Tax Assets (Net)	36	154
	d) Other Current Assets	1,482	961
	Total Current Assets	**8,908**	**7,318**
	TOTAL ASSETS	**13,154**	**12,272**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	a) Share Capital	216	216
	b) Other Equity	1,885	1,567
	Equity attributable to owners of the Holding Company	2,101	1,783
	Non Controlling Interests	-	49
	Total Equity	**2,101**	**1,832**
	Liabilities		
2	**Non-Current Liabilities**		
	a) Financial Liabilities		
	i) Borrowings	3,500	1,026
	ii) Lease Liabilities	399	403
	iii) Trade Payables		
	Due to Micro Enterprises and Small Enterprises	-	-
	Due to creditors other than Micro Enterprises and Small Enterprises	-	-
	iv) Other Financial Liabilities	329	298
	b) Provisions	90	79
	c) Other Non - Current Liabilities	-	-
	Total Non Current Liabilities	**4,318**	**1,806**

TIWARI & COMPANY KOLKATA Chartered Accountant

For ORIENT BEVERAGES LTD.

Chairman

3	**Current -Liabilities**		
	a) Financial Liabilities		
	i) Borrowings	3,684	5,252
	ii) Lease Liabilities	40	64
	iii) Trade Payables		
	Due to Micro Enterprises and Small Enterprises	139	828
	Due to creditors other than Micro Enterprises and Small Enterprises	1,271	1,075
	iv) Other Financial Liabilities	829	637
	b) Other Current Liabilities	658	660
	c) Provisions	114	118
	Total Current Liabilities	**6,735**	**8,634**
	TOTAL EQUITY AND LIABILITIES	**13,154**	**12,272**

Statement of Consolidated Cash Flow

(Rs. in Lakhs)

Sl. No.	Particulars	Year ended 31.03.2025 (Audited)	Year ended 31.03.2024 (Audited)
A.	**Cash Flows from Operating Activities:**		
	Profit before Tax	392	30
	Adjustments for:		
	Depreciation and Amortisation Expense	256	283
	Interest Income	(448)	(336)
	Finance Costs	772	836
	Profit on Sale of Property, Plant and Equipment	(6)	-
	Profit on Sale of Shares	(35)	(31)
	Profit on Sale of Mutual Fund Investments	(65)	(10)
	Loss on Sale of Property, Plant and Equipment	4	528
	Loss on Sale of Mutual Fund Investments	3	1
	Diminution/ (Appreciation) in the value of Investments:		
	Current Investment	31	(27)
	Re-measurement of Employee Benefits	12	(1)
	Operating Profit before Working Capital Changes	**916**	**1,273**
	Changes in Working Capital:		
	(Increase) / Decrease in Inventories	3	(120)
	(Increase) / Decrease in Trade Receivables	(391)	(32)
	(Increase) / Decrease in Financial Assets - Loans	(6)	(7)
	(Increase) / Decrease in Other Current Assets	(391)	(32)
	(Increase) / Decrease in Other Financial Assets	(59)	(43)
	(Increase) / Decrease in Other Financial Assets (Unpaid Dividend)	2	1
	(Increase) / Decrease in Other Non - Current Assets	5	38
	Increase/ (Decrease) in Lease Liabilities	(28)	(23)
	Increase/ (Decrease) in Trade Payables	(420)	180
	Increase / (Decrease) in Provisions	7	28
	Increase/ (Decrease) in Other Financial Liabilities	246	23
	Increase/ (Decrease) in Other Non - Current Liabilities	-	-
	Increase/ (Decrease) in Other Current Liabilities	34	266
	Cash Generated from Operations	**(82)**	**1,552**
	Income Tax paid (Net of Provision)	87	(11)
	Net Cash Flow from Operating Activities	**5**	**1,541**

TIWARI & COMPANY KOLKATA Chartered Accountant

For ORIENT BEVERAGES LTD.

Chairman

B.	**Cash Flow from Investing Activities:**		
	Purchase of Property, Plant and Equipment	(401)	(930)
	Proceeds from Sale of Property, Plant and Equipment	30	808
	Purchase of Shares	(32)	(1)
	Purchase of Current Investments	(427)	(174)
	Proceeds from Sale of Current Investments	477	155
	Proceeds from Sale of Investment in Subsidiary Company	62	86
	Loans given	(640)	(586)
	Interest Income	448	336
	Net Cash Flow from Investing Activities	**(483)**	**(306)**
C.	**Cash Flow from Financing Activities:**		
	Proceeds from Long Term Borrowings	2,473	(1,127)
	Proceeds from Short Term Borrowings	(1,102)	852
	Finance Costs	(772)	(836)
	Net Cash used in Financing Activities	**599**	**(1,111)**
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	121	124
	Opening Cash and Cash Equivalents	504	380
	Closing Cash and Cash Equivalents	**625**	**504**
	Components of Cash and Cash Equivalents		
	On Current Accounts	607	449
	Cash on Hand	18	55
	Cash and Bank Balances	**625**	**504**

Notes:

1 The above consolidated audited financial results of M/s Orient Beverages Ltd. (the 'Holding Company') and its Subsidiary namely M/s Sharad Quench Pvt. Ltd . (SQPL) , for the quarter and year ended 31st March, 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Holding Company at their meeting held on 30th May, 2025.

2 The Group operates in one Segment only i.e. Beverage", so no separate Segment reporting is required.

3 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.

4 The Holding Company has sold 2,76,550 Equity Shares of Rs. 10/- each (approx. 40.02 %) of M/s Satyanarayan Rice Mill Pvt. Ltd. (SRMPL) on 1st April, 2024 and as a result shareholding of the Holding Company in the said SRMPL has come down to 14.98 % (approx.) only, so SRMPL is no more a subsidiary of the M/s Orient Beverags Ltd. Accordingly financial results of SRMPL has been not included in the above consolidation of financial results for the Quarter and year ended 31st March, 2025.

5 The Figures for the quarter ended 31st March, 2025 and 31st March, 2024 are the balancing figures between audited figures in respect of full financial year and year to date figures up to the third quarter of respective financial years.

6 Figures of previous periods have been rearranged/ regrouped, wherever found necessary.

For Orient Beverages Limited

TIWARI & COMPANY ★ KOLKATA ★ Chartered Accountant

ORIENT BEVERAGES LTD. ★ Kolkata-20 ★ 225C, A.J.C. Bose Road

Place : Kolkata
Dated 30th May, 2025

N. K. Poddar
Chairman
DIN - 00304291

ORIENT BEVERAGES LIMITED

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Regd. Office : Aelpe Court, 3rd Floor, 225C, A. J. C. Bose Road, Kolkata - 700 020.
Phone : 033 - 2281 7001 • Email : orientbeverages@rediffmail.com, Website : www.obl.org.in
CIN : L15520WB1960PLC024710

Declaration under Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended)

We hereby declare that the statutory auditors of the Company in their reports issued an unmodified opinion on the audited standalone and consolidated financial results of M/s Orient Beverages Ltd. for financial year ended 31st March, 2025.

For **M/s Tiwari & Co.**
Chartered Accountants
Firm Regn. No.309112E

PARMANAND TIWARI
Digitally signed by PARMANAND TIWARI
Date: 2025.05.30 12:30:31 +05'30'

P. Tiwari
Partner
Membership No. 016590

For **Orient Beverages Ltd.**

N. K. Poddar	**V. V. Agarwalla**	**A. K. Singhania**
Chairman	Chairman Audit Committee	Chief Financial Officer

Place: Kolkata
Dated: May 30, 2025