# ORIENT BEVERAGES LIMITED

Bisleri

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


OBL: CS: 2026: 169 Dated: 7th February, 2026

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: Results/ Outcome of Board Meeting of the Company

We wish to inform you that the Board of Directors of the Company, at its meeting held on Saturday, 7th February, 2026, has, inter alia, considered, approved and taken on record the following:

Pursuant to Regulation 30 read with Regulation 33 of the SEBI (LODR) Regulations, 2015, as amended, the Statement of Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended 31st December, 2025, along with Limited Review Report issued by the Statutory Auditors of the Company, was approved by the Board.

The aforesaid financial results have also been duly certified by Chief Executive Officer and Chief Financial Officer of the Company in terms of Regulation 33(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Board Meeting commenced at 11:00 A.M. and concluded at 2:45 P.M.

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

JIYUT PRASAD Digitally signed by JIYUT PRASAD
Date: 2026.02.07 14:53:22 +05'30'

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

*Tiwari & Company*

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

**Independent Auditor's Review Report on Unaudited Financial Standalone Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter and Nine Months period ended December 31, 2025**

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

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Orient Beverages Limited** (the 'Company') for the quarter and nine months period ended December 31, 2025 (the 'Statement') 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").

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors of the Company has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (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. Our responsibility is to issue a report on the Statement based on our review.

3. 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.

4. 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 Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For TIWARI & Co.
Chartered Accountants
Firm's Regn No. 309112E
TIWARI & COMPANY

P. Tiwari
Partner
Membership No. 016590
UDIN: 26016590XSLAHK6237

Place: Kolkata
Date: February 07, 2026

TIWARI & COMPANY
Chartered Accountants
07 FEB 2026
107/1, Park Street
Kolkata - 700 016

**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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(₹ in Lakh)

| Sl No | Particulars | Quarter Ended | | | Nine Months ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 31.12.2025 (Unaudited) | 30.09.2025 (Unaudited) | 31.12.2024 (Unaudited) | 31.12.2025 (Unaudited) | 31.12.2024 (Unaudited) | 31.03.2025 (Audited) |
| I | Income | | | | | | |
| | (a) Revenue from Operations | 3998 | 3642 | 3,353 | 11,766 | 10,695 | 14,229 |
| | (b) Other Income | 226 | 224 | 272 | 702 | 659 | 962 |
| | Total Income | 4,224 | 3,866 | 3,625 | 12,468 | 11,354 | 15,191 |
| II | Expenses | | | | | | |
| | a) Cost of Materials Consumed | 692 | 630 | 577 | 2145 | 1980 | 2,695 |
| | b) Purchase of Stock-in-Trade | 1079 | 863 | 911 | 2963 | 2749 | 3,647 |
| | c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade | (53) | 38 | (25) | (4) | (17) | (42) |
| | d) Employee Benefits Expense | 565 | 590 | 615 | 1742 | 1710 | 2,293 |
| | e) Finance Costs | 214 | 215 | 198 | 624 | 565 | 769 |
| | f) Depreciation and Amortisation Expense | 59 | 57 | 65 | 173 | 190 | 252 |
| | g) Other Expenses | 1321 | 1342 | 1,245 | 4088 | 3896 | 5,226 |
| | Total Expenses | 3,877 | 3,735 | 3,586 | 11,731 | 11,073 | 14,840 |
| III | Profit before exceptional items and tax (I - II) | 347 | 131 | 39 | 737 | 281 | 351 |
| IV | Exceptional items | - | - | - | - | - | - |
| V | Profit before Tax (III - IV) | 347 | 131 | 39 | 737 | 281 | 351 |
| VI | Tax Expenses: | | | | | | |
| | a) Current Tax | 97 | 32 | - | 189 | - | 19 |
| | b) Deferred Tax Expenses/ (Credit) | (18) | - | 10 | (3) | 63 | 62 |
| | c) Tax for Earlier Years | - | - | - | - | - | - |
| | | 79 | 32 | 10 | 186 | 63 | 81 |
| VII | Profit/ (Loss) for the period (V - VI) | 268 | 99 | 29 | 551 | 218 | 270 |
| VIII | Other Comprehensive Income | | | | | | |
| | (A) (i) Items that will not be reclassified to the Standalone Statement of Profit and Loss | 3 | 3 | (1) | 9 | (1) | 12 |
| | (ii) Income Tax relating to Items that will not be reclassified to the Standalone Statement of Profit and Loss | - | (1) | - | (2) | - | (3) |
| | (B) (i) Items that will be reclassified to the Standalone Statement of Profit and Loss | - | - | - | - | - | - |
| | (ii) Income Tax relating to Items that will be reclassified to the Standalone Statement of Profit and Loss | - | - | - | - | - | - |
| | Total Other Comprehensive Income | 3 | 2 | (1) | 7 | (1) | 9 |
| IX | Total Comprehensive Income for the period (VII+VIII) | 271 | 101 | 28 | 558 | 217 | 279 |
| 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 | - | - | - | - | - | 1891 |
| XII | Earnings Per Share of ₹10/- each (Not annualised) | | | | | | |
| | - Basic & Diluted (₹ ) | 12.40 | 4.58 | 1.34 | 25.49 | 10.09 | 12.49 |



TIWARI & COMPANY
Chartered Accountants
07 FEB 2026
107/1, Park Street
Kolkata - 700 016

For ORIENT BEVERAGES LTD.

CHAIRMAN

Notes:

| | |
|---|---|
| 1 | The above standalone unaudited financial results of Orient Beverages Ltd. (the 'Company') for the quarter and nine months ended 31st December, 2025 were reviewed by the Audit Committee and thereafter , approved by the Board of Directors and was taken on record at their meeting held on 7th February, 2026. The Statutory Auditors have carried out a limited review of the above financial results for the quarter and nine months ended 31st December, 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 | Figures of previous periods have been rearranged/ regrouped, wherever found necessary. |

For Orient Beverages Limited

ORIENT BEVERAGES LTD. Kolkata-20 22BC, A.J.C. Bose Road

N. K. Poddar
Chairman
DIN - 00304291

Place : Kolkata
Dated : 7th February, 2026



TIWARI & COMPANY
Chartered Accountants
07 FEB 2026
107/1, Park Street
Kolkata - 700 016

*Tiwari & Company*

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

**Independent Auditor's Review Report on Unaudited Consolidated Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter and Nine Months period ended December 31, 2025**

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

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Orient Beverages Limited** (the ' Holding ') and its subsidiary (the Holding and its subsidiary together referred to as "the Group") for the quarter and nine months period ended December 31, 2025 (the 'Statement') being submitted by the Holding pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Holding's Management and approved by the Holding's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

TIWARI & COMPANY
Chartered Accountants
07 FEB 2026
107/1, Park Street
Kolkata - 700 016

4. The Statement includes the results of the following entities:
   a) Orient Beverages Ltd., Holding and
   b) Sharad Quench Pvt Ltd, Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles 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, read with the Circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of one subsidiary, whose unaudited interim financial results include (before giving the effect to elimination of intra group transactions) total revenues of Rs. 510.lakh and Rs 1596 lakh, total net profit/ (Loss) after tax of (Rs. 61 lakh) and (Rs. 101 lakh), total comprehensive income/ (Loss) of (Rs.61 lakh) and (Rs.101lakh), for the quarter ended December 31, 2025 and the nine months period ended on that date respectively, as considered in the Statement which have been reviewed by the independent auditor. The independent auditor's report on interim financial results of the entity has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

*Tiwari & Company*

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

Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the work done and the report of the other auditor.

For TIWARI & Co.
Chartered Accountants
Firm's Regn No. 309112E
TIWARI & COMPANY

P. Tiwari
Partner
Partner
Membership No. 016590
UDIN: 26016590GQRYLU2495

Place: Kolkata
Date: February 07, 2026

TIWARI & COMPANY
Chartered Accountants
07 FEB 2026
107/1, Park Street
Kolkata - 700 016

**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 UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(₹ in Lakh)

| Sl No | Particulars | Quarter Ended | | | Nine Months ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 31.12.2025 (Unaudited) | 30.09.2025 (Unaudited) | 31.12.2024 (Unaudited) | 31.12.2025 (Unaudited) | 31.12.2024 (Unaudited) | 31.03.2025 (Audited) |
| I | Income | | | | | | |
| | (a) Revenue from Operations | 4506 | 4164 | 3,869 | 13,357 | 12,304 | 16,366 |
| | (b) Other Income | 228 | 225 | 273 | 706 | 663 | 970 |
| | Total Income | 4,734 | 4,389 | 4,142 | 14,063 | 12,967 | 17,336 |
| II | Expenses | | | | | | |
| | a) Cost of Materials Consumed | 1035 | 981 | 889 | 3203 | 2910 | 3940 |
| | b) Purchase of Stock-in-Trade | 1079 | 863 | 911 | 2963 | 2749 | 3,647 |
| | c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade | (60) | 38 | (37) | (13) | (14) | (26) |
| | d) Employee Benefits Expense | 608 | 648 | 673 | 1902 | 1869 | 2566 |
| | e) Finance Costs | 214 | 214 | 199 | 624 | 565 | 772 |
| | f) Depreciation and Amortisation Expense | 60 | 58 | 66 | 176 | 193 | 256 |
| | g) Other Expenses | 1512 | 1482 | 1,392 | 4572 | 4333 | 5,789 |
| | Total Expenses | 4,448 | 4,284 | 4,093 | 13,427 | 12,605 | 16,944 |
| III | Profit before exceptional items and tax (I - II) | 286 | 105 | 49 | 636 | 362 | 392 |
| IV | Exceptional items | - | - | - | - | - | - |
| V | Profit before Tax (III - IV) | 286 | 105 | 49 | 636 | 362 | 392 |
| VI | Tax Expenses: | | | | | | |
| | a) Current Tax | 97 | 32 | - | 189 | - | 30 |
| | b) Deferred Tax Expenses/ (Credit) | (18) | - | 10 | (3) | 63 | 61 |
| | c) Tax for Earlier Years | 1 | - | 3 | 1 | 3 | (1) |
| | | 80 | 32 | 13 | 187 | 66 | 90 |
| VII | Profit/ (Loss) for the period (V - VI) | 206 | 73 | 36 | 449 | 296 | 302 |
| VIII | Other Comprehensive Income | | | | | | |
| | (A) (i) Items that will not be reclassified to the Consolidated Statement of Profit and Loss | 3 | 3 | (1) | 9 | (1) | 12 |
| | (ii) Income Tax relating to Items that will not be reclassified to the Consolidated Statement of Profit and Loss | - | (1) | - | (2) | - | (3) |
| | (B) (i) Items that will be reclassified to the Consolidated Statement of Profit and Loss | - | - | - | - | - | - |
| | (ii) Income Tax relating to Items that will be reclassified to the Consolidated Statement of Profit and Loss | - | - | - | - | - | - |
| | Total Other Comprehensive Income | 3 | 2 | (1) | 7 | (1) | 9 |
| IX | Total Comprehensive Income for the period (VII+VIII) | 209 | 75 | 35 | 456 | 295 | 311 |
| 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 | - | - | - | - | - | 1885 |
| XII | Earnings Per Share of ₹10/- each (Not annualised) | | | | | | |
| | - Basic & Diluted (₹ ) | 9.53 | 3.38 | 1.67 | 20.77 | 13.69 | 13.97 |



TIWARI & COMPANY
Chartered Accountants
07 FEB 2026
107/1, Park Street
Kolkata - 700 016

For ORIENT BEVERAGES LTD.

CHAIRMAN

Notes:

1 The above consolidated unaudited financial results of Orient Beverages Ltd. (Holding Company) and its subsidiary for the quarter and nine months ended 31st December, 2025 were reviewed by the Audit Committee and thereafter , approved by the Board of Directors of the Holding Company at their meeting held on 7th February, 2026. The Statutory Auditors have carried out a limited review of the above financial results for the quarter and nine months ended 31st December, 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 Figures of previous periods have been rearranged/ regrouped, wherever found necessary.

For ORIENT BEVERAGES LIMITED

ORIENT BEVERAGES LTD. Kolkata-20 22C, A.J.C. Bose Road

N. K. Poddar
Chairman
DIN - 00304291

Place : Kolkata
Dated : 7th February, 2026

TIWARI & COMPANY
Chartered Accountants
07 FEB 2026
107/1, Park Street
Kolkata - 700 016