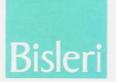
ORIENT BEVERAGES LIMITED



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: 2021: 22 Dated: 12th February, 2021

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: Outcome of Board Meeting

Pursuant to Regulation 30 read with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended), We enclosed herewith please find Statements of Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended 31st December, 2020 along with Limited Review Reports 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 12th February, 2021. 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(as amended).

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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2020

SI	Particulars		Quarter Endo	ed	Nine Mon	Year ended	
No		31.12.2020 (Unaudited)		31,12,2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)
1	Income						
-	a) Revenue from Operations	1251	937		2,830	6,116	7,798
	b) Other Income	95	117	94	301	276	391
-	Total Income	1,346	1,054	1,970	3,131	6,392	8,189
		7-1-1-1				-	
-	Expenses		****		569	1545	1972
	a) Cost of Materials Consumed	284			337	772	1,003
	b) Purchase of Stock-in-Trade	115	112	211	337	1.12	1,005
	c) Changes in Inventories of Finished Goods, Work-in-Progress	-			10	15	(2)
	and Stock-in-Trade	4	5	1-56/cm	The second secon	1286	1681
	d) Employee Benefits Expense	388			1049		
	e) Finance Costs	108			302	256	356
1	f) Depreciation and Amortisation Expense	39			114	97	144
	g) Other Expenses	593	479	703	1382	2,169	2,814
	Total Expenses (IV)	1,531	1,287	1,922	3,763	6,140	7,968
ın l	Profit before exceptional items and tax (I - II)	(185)	(233)	48	(632)	252	221
IV E	Exceptional items	-	-			-	-
	Appendix App	44.05	(222)	48	(632)	252	221
V	Profit before Tax (III - IV)	(185)	(233)	40	(032)	232	
VI	Tax Expenses:					70	"
	a) Current Tax		A A =	19		79	66
	b) Deferred Tax Expenses/ (Credit)	1	-	(3)	2	(4)	2
	c) Tax for Earlier Years	-	-	-	- 2	75	12 80
-		1	-	16		13	00
vn	Profit/ (Loss) for the period (V - VI)	(186	(233)	32	(634)	177	141
VΠ	Other Comprehensive Income						
1	(A) (i) Items that will not be reclassified						(25)
	to the Standalone Statement of Profit and Loss	1 (7	0) (6	6) (4)	(19)	(10)	(25)
	(ii) Income Tax relating to Items that will not be						
	reclassified the Standalone Statement of Profit and Loss		2	1 2	5	3	6
	(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 the Standalone Statement of Profit and Loss	1	-	-		-	-
	Total Other Comprehensive Income	(:	5) (:	5) (2) (14	(7	(19
ΙX	Total Comprehensive Income for the period (VII+VIII)	(19	(238	8) 30	(648	170	122
X	Paid-up Equity Share Capital (Face value of ₹10/- per share)	216,1	5 216.1	5 216.1	216.15	216.1	5 216.1
XI	Other Equity as per Balance Sheet of the previous accounting		-		-		205
	year						
XII	Earning Per Share of ₹10/- each (Not annualised)						
	- Basic & Diluted (₹)	-8.6	-10.7	78 1.48	-29.3	8.1	9 6.5
							Page 1 of

For Urient Beyranas

Chairman

Notes:

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 segment.

Segmentwise Reporting for the Quarter and Nine Month ended 31st December, 2020

SI	Dest Lea	- гр			Turba areas	(₹ in Lakh)		
Si No	Particulars		Quarter End		Nine Mor	Year ended		
140		31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)	
1	Segment Revenue :							
	a) Beverage	1,193	892	1,844	2,697	5,976	7,629	
	b) Real Estate	58	45	32	133	140	169	
	c) Unallocated		* .		-	-	-	
	Total Segment Revenue	1,251	937	1,876	2,830	6,116	7,798	
	Less : Inter Segment Revenue		1-0	-		2	•	
	Net Sales/ Income from Operations	1,251	937	1,876	2,830	6,116	7,798	
2	Segment Results:				V			
	Profit/ (Loss) from ordinary activities before							
	Finance costs and exceptional item						**************	
	Unit:							
	a) Beverage	(55)	(108)	184	(309)	640	741	
	b) Real Estate	(22)	. (14)	(50)	(21)	(132)	(164)	
	c) Unallocated	-	-	- ()	- ()	(102)	- (104)	
	Total	(77)	(122)	134	(330)	508	577	
	Less: i) Finance Cost	108	111	86	302	256	356	
	ii) Other un-allocable Expenditure net off			-			-	
	iii) Un - allocable încome							
	Total Profit before Tax	(185)	(233)	48	(632)	252	221	
3	Segment Assets :							
	a) Beverage	1971	2008	1905	1971	1905	2072	
	b) Real Estate	6136	6094	5987	6136	5987	6143	
	c) Unallocated	59	58	59	59	59	56	
	Total Segment Assets	8166	8160	7951	8166	7951	8271	
	Segment Liabilities :							
	a) Beverage	1071	2000					
	b) Real Estate	1971	2008	1905	1971	1905	2072	
	c) Unallocated	4572	4339	3728	4572	3728	3929	
	Total Segment Liabilities	6543	6247	5(22			-	
	,	0543	6347	5633	6543	5633	6001	

2 The above standalone unaudited financial results of Orient Beverages Ltd. (the 'Company') for the quarter and nine month ended 31st December, 2020 were reviewed by the Audit Committee and thereafter, approved by the Board of Directors and was taken on record at their meeting held on 12th February, 2021. The Statutory Auditors have carried out a limited review of the above financial results for the quarter and nine month ended 31st December, 2020.

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.

Due to nationwide lockdown from 25th March, 2020 to 31st May, 2020 and further partial lock down in the State of West Bengal, the Company 's Sales, Profitability and over all performance has been affected very badly. The Company has assessed its assets and liabilities as on the date of meeting and has concluded that no material adjustments are required in the financial statements. The Company continues to closely monitor the rapidly changing situation. The impact of COVID-19 on the Company's financial results may differ from that estimated as at the date of approval of these financial results.

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

For Orient Beverages Limited

Place : Kolkata

Dated: 12th February, 2021

N. K. Poddar

Chairman

Page 2 of 2

D. MITRA & COMPANY

CHARTERED ACCOUNTANTS

107/1, PARK STREET, KOLKATA – 700016 Phone No.: 2226 9275 / 2226 9217

Independent Auditor's Review Report on the Quarter and Nine Months Unaudited 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 M/s 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 ended December 31 2020 (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").

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 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

- 2. 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.
- 3. 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.

4. Emphasis of Matter

We draw attention to note no. 4 of the Financial Results in respect of the management's evaluation of COVID-19 impact on the performance of the Company.

Our conclusion is not modified in respect of this matter.

For D. Mitra & Co. Chartered Accountants Firm's Registration Number- 328904E

D. K. Mitra Proprietor

Membership No. 017334 UDIN: 21017334AAAAEX9490

Place: Kolkata

Date: February 12, 2021



ORIENT BEVERAGES LIMITED

CIN: L15520WB1960PLC024710

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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 MONTH ENDED 31ST DECEMBER, 2020

(₹ in Lakh)

SI	Particulars	1 4	Quarter Ende	ed	Nine Month ended		Year ended	
No		31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)	
I	Income		-1.5.1					
	(a) Revenue from Operations	1391	947	1,979	3,037	6,693	8,423	
	(b) Other Income	92	114	94	294	270	382	
3 10	Total Income	1,483	1,061	2,073	3,331	6,963	8,805	
IJ	Expenses						*	
	a) Cost of Materials Consumed	422	247	561	845	1889	2436	
	b) Purchase of Stock-in-Trade	16	8	155	60	596	726	
	c) Changes in Inventories of Finished Goods,							
	Work-in-Progress and Stock-in-Trade	(3)	13	1	6	13	(13)	
	d) Employee Benefits Expense	408	377	441	1103	1337	1752	
	e) Project Expenses	1	29	26	35	241	313	
	f) Finance Costs	117	122	91	330	270	384	
	g) Depreciation and Amortisation Expense	41	42	38	122	111	156	
	h) Other Expenses	650	507	733	1500	2,267	2,956	
= 3/	Total Expenses (IV)	1,652	1,345	2,046	4,001	6,724	8,710	
Ш	Profit before exceptional items and tax (I - II)	(169)	(284)	27	(670)	239	95	
IV	Exceptional items		-	-		-		
V	Profit before Tax (III - IV)	(169)	(284)	27	(670)	239	95	
VI	Tax Expenses:						17	
	a) Current Tax	_	. ISS	22		84	71	
-				the same of the sa	•	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	The second secon	
-	b) Deferred Tax Expenses/ (Credit)		•	(4)	2	(5)	(31)	
-	c) Tax for Earlier Years	1	-	18	2	79	14 54	
VII	Profit/ (Loss) for the period (V - VI)	(170)	(284)	9	(672)	160	41	
	Other Comprehensive Income	(110)	(=0 1)		(0.2)			
V 111								
	(A) (i) Items that will not be reclassified							
-	to the Consolidated Statement of Profit and Loss	(7)	(6)	(4)	(19)	(10)	(25)	
	(ii) Income Tax relating to Items that will not be							
	reclassified the Consolidated Statement of Prof	it	Legis es es contra					
_	and Loss	2	1	2	5	3	6	
	Total Other Comprehensive Income	(5)	(5)	(2)	(14)	(7)	(19)	
IX	Total Comprehensive Income for the period (VII+VIII)	(175)	(289)	7	(686)	153	22	
X	Paid-up Equity Share Capital (Face value of ₹10/- pe	216.15	216.15	216.15	216.15	216.15	216.15	
ΧI	Other Equity as per Balance Sheet of the previous accounting year			-		-	1978	
ХП	Earning Per Share of ₹10/- each (Not annualised)		3					
	- Basic & Diluted (₹)	-7.86	-13.14	0.42	-31.09	7.40	1.91	
-	- Control Control					1000000	Page 1 of 3	



For Orient Beyerages

Notes

Based on the management approach as defined in Ind AS 108-Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the Holding Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, Orient Beverages Ltd. (the 'Holding/ Parent Company') has identified "Beverage" and "Real Estate" for its own working and "Construction" and "Beverage" for its subsidiaries namely "Sharad Quench Pvt. Ltd." and "Satyanarayan Rice Mill Pvt. Ltd." as reportable segments.

Segmentwise Reporting for the Quarter and Nine Month ended 31st December, 2020

SI	Particulars		Quarter Ende	ed	Nine Mo	(₹ in Lakh) Year ended	
No		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue :						
	a) Beverage	1,298	902	1,921	2,843	6,271	7,972
	b) Real Estate	58	45	32	133	140	169
	c) Construction	35	-	26	61	282	282
	d) Unallocated .	(=0		-	87	-	-
	Total Segment Revenue	1,391	947	1,979	3,037	6,693	8,423
	Less : Inter Segment Revenue			-		(14)	-
1400	Net Sales/ Income from Operations	1,391	947	1,979	3,037	6,693	8,423
2	Segment Results:	20.79					
	Profit/ (Loss) from ordinary activities before						
	Finance costs and exceptional item						
	Unit:						
	a) Beverage	(64)	(119)	189	(345)	653	766
	b) Real Estate	(22)	(14)	(50)	(21)	(132)	(164)
	c) Construction	34	(29)	(21)	26	(12)	(123)
	d) Unallocated		-		-	- 1	-
	Total	(52)	(162)	118	(340)	509	479
	Less: i) Finance Cost	117	122	91	330	270	384
	ii) Other un-allocable Expenditure net off	-		-	-	-	
	iii) Un - allocable income	-	•		-		-
	Total Profit before Tax	(169)	(284)	27	(670)	239	95
3	Segment Assets :						
	a) Beverage	2136	2197	2111	2136	2111	2315
	b) Real Estate	6136	6094	5987	6136	5987	6143
	c) Construction	177	89	112	177	112	80
	d) Unallocated	94	93	61	94	61	91
	Total Segment Assets	8543	8473	8271	8543	8271	8629
4	Segment Liabilities :						
	a) Beverage	2107	2168	2084	2107	2084	2282
	b) Real Estate	4572	4339	3728	4572	3728	3929
	c) Construction	356	283	135	356	135	224
	d) Unallocated	-		-	-		-
	Total Segment Liabilities	7035	6790	5947	7035	5947	6435

The consolidated unaudited financial results of the Parent Company and its subsidiaries for the quarter and nine month ended 31st December, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors of the Parent Company at their meeting held on 12th February, 2021.

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.

Page 2 of 3



For Orient Beyerages Lin.

4. The financial results of Mc Sharrad Quench Prt. Left. (SOPL) and MS Satyanarayan Rice Mill Prt. Left. (SRMPL), both wholly owned subsidiaries of the Parent Company, for the quarter and nice month ended 31st December, 2020 along with other applicable periods have been consolidated with that of the Parent Company. 5. Due to nationwide lockdown from 25th March, 2020 to 31st May, 2020 and further partial lock down in the State of West Begul, the Holding Company's as well as Group's Soles, Prolifability and over all performance has been affected seep using. The Holding Company's Company Group has assessed in seaster and loabilities as on the date of meeting and home the son material adjustments are required in the financial statements. The Holding Company's Cross positions with the son material adjustment are required in the financial statements. The Holding Company's Cross positions with the son material adjustments are required in the financial statements. The Holding Company's Cross positions with the son material adjustments are required in the financial statements. The Holding Company's Cross positions with the son material adjustments are required in the financial statements. The Holding Company's Cross positions are stated as at the date of approval of these financial results. 6. Figures of previous periods have been rearranged' regrouped, wherever found necessary. For Orient Beyrages Limited Figure 1 (Andrea) Figure 2 (Andrea) For Orient Beyrages Limited Figure 3 (Andrea) For Orient Beyrages Limited Figure 3 (Andrea) Figure 3 (Andrea) For Orient Beyrages Limited Figure 4 (Andrea) Figure 5 (Andrea) Figure 6 (Andrea) Figure 6 (Andrea) Figure 7 (Andrea) Figure 8 (Andrea) Figure 9 (Andrea) Fi		(20070						
subsidiaries of the Parent Company, for the quarter and nine month ended 31st December, 2020 along with other applicance persons have been consolidated with that of the Parent Company. 5 Due to nationwide lockslown from 25th March, 2020 to 31st May, 2020 and further purital lock-down in the State of West Bengal, the Hodding Company 's never all as Group's Sales, Peofitability and over all performance has been affected very budly. The Hodding Company	4	The financial results of M/s Sharad Quench Pvt.	Ltd. (SQPL) and	M/s Satyar	iarayan Rice	Mill Pvt. Ltd. (SRMPL), bot	h wholly owned			
beea consolidated with that of the Parent Company. 5 Due to nationwide lockdown from 25th March, 2020 to Jlst May, 2020 and further partial lock down in the State of West Bengal, the Holding Company's as well as Group's State, Profitability and over all performance has been affected very budly. The Holding Company from the states and Hubbling and the state of meeting and has concluded that no material adjustments are required in the financial statements. The Holding Company Group continues to closely enabling a situation. The impact of COVID-19 on the Group's financial results may differ from that estimated as at the date of approval of these financial results. 6 Figures of previous periods have been rearranged/ regrouped, wherever found necessary. For Orient Beverages Limited **KOLKATA** **ROLKATA** **ROLK		subsidiaries of the Parent Company, for the quar	ter and nine mon	th ended 3	lst December.	, 2020 along wit	th other appli	cable periods have			
5 Due to nationwide lockdown from 25th March, 2020 to 31st May, 2020 and further partial lock down in the State of West Bengal, the Holding Company 's as well as Group's Sales, Profitability and over all performance has been affected very budls. The Holding Company Group bas assessed its assers and flabilities as one for entirg and has concluded that no material adjustments are required in the flancial statements. The Holding Company Group continues to closely monitor the rapidly changing situation. The impact of COVID-19 on the Group's financial results may differ from that estimated as at the date of approval of these financial results. 6 Figures of previous periods have been rearranged/ regrouped, wherever found necessary. For Orient Reverages Limited **For Orient Reverages Limited** **For Orient Reverages Limited** **Chadrman** **N. Pyddiar* **Others A. S.		been consolidated with that of the Parent Compa	ny.								
Holding Company's as well as Group's Sales, Profitability and over all performance has been all nettered wey doubt. The United Statements are company from the Sales and includes as on the date of meeting and has concluded that no material adjustments are required in the financial statements. The Holding Company Group continues to closely monitor the rapidly changing situation. The impact of COVID-19 on the Group's financial results may differ from that estimated as at the date of approval of these financial results. 6 Figures of previous periods have been rearranged/ regrouped, wherever found necessary. For Orient Beyerages Imited **RODARTA** Place: Kohatan Place: Kohatan Place: Kohatan And Chaffman **Chaffman** **N. Poddar** Chaffman **Orient Beyerages Imited **Chaffman** **N. Poddar** Chaffman **Orient Beyerages Imited **Chaffman** **Dated: 12th February, 7021 **RODARTA** **Place: Kohatan **Dated: 12th February, 7021 **RODARTA** **Place: Kohatan **Dated: 12th February, 7021 **RODARTA** **Place: Kohatan **Place: K											
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Company/ Group has assessed its assets and liabilities as on the date of meeting and has concluded that to materia adjustments and required in the financial startents. The Holding Company/ Group continues to closely monitor the rapidly changing situation. The impact of COVID-19 on the Group's financial results may differ from that estimated as at the date of approval of these financial results. 6 Figures of previous periods have been rearranged/ regrouped, wherever found necessary. For Orient Beyerages I mitted For Ori	5	Due to nationwide lockdown from 25th March, 2	020 to 31st May, 2	2020 and fu	irther partial	lock down in th	ie State 01 W	Holding			
required in the financial statements. The Bolding Company Group continues to closely monitor the rapidly changing structure. International continues of COVID-19 on the Group's financial results may differ from that estimated as at the date of approval of these financial results. 6 Figures of previous periods have been rearranged/ regrouped, wherever found necessary. For Orient Beverages Limited Place: Kohata Place: Kohata Orient Beverages Limited Call 12th February, 2021 Call 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Holding Company 's as well as Group's Sales, Pr	ofitability and ove	er all perio	rmance has o	een arrected ver	y Daury. The material adi	ustments are			
Fer Orient Beyerages Limited For Orient Beyerages Limited Chaffman Chaffman	****	Company/ Group has assessed its assets and habi	inties as on the da	te or meeti	ng anu nas co	nctuded that he	lly changing s	ituation. The			
For Orient Beverages Limited For Or		required in the financial statements. The Holding	g Company/ Grou	p continue	s to closely lin	the date of ann	roval of these	financial results.			
Place Kolkara With February 2021 With Februa		impact of COVID-19 on the Group's financial re-	suits may differ it	om mai es	imateu as at	the date of app	oral of these				
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Place: Kolkata Dured: 12th February, 2021 Sond Approximation of the control of t	6	Figures of previous periods have been rearrange	d/ regrouped, who	erever tour	id necessary.		//				
Place: Kolkata Dured: 12th February, 2021 Sond Approximation of the control of t					For Ori	ent Reverages	Limited				
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D. MITRA & COMPANY

CHARTERED ACCOUNTANTS

107/1, PARK STREET, KOLKATA - 700016

Phone No.: 2226 9275 / 2226 9217

Independent Auditor's Review Report on the Quarter and Nine Months Unaudited 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 M/s Orient Beverages Limited

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Orient Beverages Limited** (the 'Holding/ Parent') and its subsidiaries (the Holding and its subsidiaries together referred to as "the Group") for the quarter and nine months ended December 31, 2020 (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 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.

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.

- 4. The Statement includes the results of the following entities:
 - a) Orient Beverages Ltd., Holding,
 - b) Sharad Quench Pvt. Ltd., Subsidiary and
 - c) Satyanarayan Rice Mill 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. We did not review the interim financial results and other financial information of two subsidiaries, whose interim financial results reflect total revenues of Rs.240 Lakh and Rs.504 Lakh, total net profit/ (Loss) after tax of Rs.16 Lakh and (Rs.38 Lakh), total comprehensive income of Rs. 16 Lakh and (Rs.38 Lakh) for the quarter ended December 31, 2020 and for the nine months period from April 1, 2020 to December 31, 2020, respectively as considered in the consolidated unaudited financial results. The interim financial results of these entities have been reviewed by other auditors whose

reports have been furnished to us by the Holding Company's 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.

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 auditors.

7. Emphasis of Matter

We draw attention to note no.5 of the Financial Results in respect of the management's evaluation of impact of COVID-19 on the performance of the Group.

Our conclusion is not modified in respect of this matter.

For D. Mitra & Co. Chartered Accountants Firm's Registration Number- 328904E

D. K. Mitra Proprietor

Membership No. 017334 UDIN: 21017334AAAAAEY2593

Place: Kolkata

Date: February 12, 2021