ORIENT BEVERAGES LIMITED

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

OBL: CS: 2023:50

Dated: 30th May, 2023

Bisleri

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

Dear Sir/Madam,

Sub: <u>Outcome of the Board Meeting and disclosures under</u> <u>Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

We wish to inform you that the Board of Directors of the Company at their meeting held today, i.e. 30th May, 2023 has inter-alia, approved the following:

1. Audited Financial Results (Standalone) for the Quarter and Year ended 31st March, 2023 and Audited Financial Results (Consolidated) for the Quarter and Year ended 31st March, 2023.

2. Appointment of M/s Manoj Shaw & Co. as Secretarial Auditor of the Company for FY 2023-24.

3. Appointment of M/s Ashish Ray & Co. as Internal Auditor of the Company for FY 2023-24

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 4.45 P.M.

This is for your kind information and records.

Thanking you, Yours faithfully, For Orient Beverages Ltd.

Jugul maral

Jiyut Prasad Company Secretary

Encl: As above.

<u>CC to</u>: The Secretary The Calcutta Stock Exchange Ltd. 7, Lyons Range, Kolkata - 700 001

.. Ref: Security Code: 025050



- Dag. No. 418 & 419, Durgapur Expressway, Durgapur Toll Plaza, Dankuni, Hooghly 712 310.
- Sankrial Industrial Park, Near Dhulagarh Toll Plaza, Bhagabatipur, Howrah 711 313.

Tirvari & 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, 2023 and for the year ended March 31, 2023 ("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 2023.

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.



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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 profit/ (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.

107/1, Park Street Kolkata - 700 016

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- 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 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 2023 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

TIWARI & COMPANY

P. Tiwari Partner Membership No. 016590 UDIN: 23016590BGWRJO3796

Place: Kolkata Date: May 30, 2023



	ORIEI	NT BEVERAG	ES LIMITED			
	CIN	L15520WB1960	PLC024710			
			ourt", 3rd Floor,			
	225C, A. J. C. Bose Road				001	
			mail: cs@obl.or			
	Statement of Standalone Audited Fina	ncial Results for	the quarter and y	rear ended 31st	March, 2023	
						(₹ in Lakhs
SI No	Particulars		Quarter ended		Year e	nded
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	2557	2255	1,909	9,626	6,640
	(b) Other Income	347	180	537	789	95
	Total Income	2,904	2,435	2,446	10,415	7,59
11	Expenses	050	50.1		0.540	1.000
	a) Cost of Materials Consumed	658	531	606	2,513	1,800
	b) Purchase of Stock-in-Trade c) Changes in Inventories of Finished Goods.	513	401	307	1,711	88
	C) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	38	(36)	(23)	(31)	(6
	d) Employee Benefits Expense	413	377	334	1,637	1,484
g	e) Finance Costs	187	146	152	617	522
	f) Depreciation and Amortisation Expense	65	64	43	232	14
	g) Other Expenses	953	927	748	3,582	2,65
					0,002	2,00
	Total Expenses	2,827	2,410	2,167	10,261	7,48
			States No. 1			
111	Profit before exceptional items and tax (I - II)	77	25	279	154	114
IV	Even where the second					
IV	Exceptional items	-	-	-		-
v	Profit/ (Loss) before Tax (III - IV)	77	25	270	454	44
	Tione (Loss) before Tax (III - TV)	- "	20	279	154	114
VI	Tax Expenses:					
	a) Current Tax	-	-	-		-
	b) Deferred Tax Expenses/ (Credit)	8	(1)	(40)	(42)	(63
		8	(1)	(40)	(42)	(63
		14 A 1978		• •		*
VII	Profit/ (Loss) for the period (V - VI)	69	- 26	319	196	177
VIII	Other Comprehensive Income					
	(A) (i) Items that will not be reclassified					
	to the Statement of Profit and Loss	(16)	6	2 17	2	24
	(ii) Income Tax relating to Items that will not be reclassified the Statement of Profit and Loss	-			(4)	
	Teclassified the Statement of Profit and Loss	4	(2)	(4)	(1)	(6
	(B) (i) Items that will be reclassified to the Statement		Designation of the			
	of Profit and Loss		LAN ARM DU STATE			
	(ii) Income Tax relating to Items that will be	a Same Learning				
	reclassified the Statement of Profit and Loss	1216				
	Total Other Comprehensive Income	(12)	4	13	1	18
IX	Total Comprehensive Income for the period (VII +	Contraction of the second				10.000
	VIII)	57	30	332	197	195
Х	Paid-up Equity Share Capital (Face value of		A STATE OF THE STA			
NAL AND	₹10/- per share)	216.15	216.15	216.15	216.15	216.15
-	Earning Per Share (₹10/-) (not annualised for				2.0.10	_ IV. IV
XI	the quarter)		Service and the			
M		0.40	1.00	44.70		
	- Basic (₹)	3.19	1.20	14.76	9.06	8.16
	- Diluted (₹)	3.19	1.20	14.76	9.06	8.16
	aland				P	age 1 of 5

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For ORIENT BEVERAGES LTD.

Chairman

	Statement of Statement		(₹ in Lakhs			
SI. No.	Particula	As at 31st March, 2023 Audited	As at 31st March, 2022 Audited			
•	ASSETS				Audited	Addited
A 1			USER			
1	Non-Current Assets				2,807	1,24
-110/27	a) Property, Plant and Equipment		13		830	89
	b) Right-of-use Assets				3	27
	c) Capital Work-in-Progress				-	-
	d) Investment Property					
	e) Financial Assets				354	35
	i) Investments ii) Other Financial Assets				157	15
					183	14
	f) Deferred Tax Assets (Net)		-		624	1,32
	g) Other Non - Current Assets				024	1,02
	Total Non Current Assets				4,958	4,38
			Ping in the			
2	Current Assets		1.1	- III000000		83
	a) Inventories	a level and the second		W65502111111	1,110	83
	b) Financial Assets		1.52.36			
	i) Investments				132	
	ii) Trade Receivable	Long to the second			738	50
	iii) Cash and Cash Equivalents				338	26
	iv) Bank Balances other than Cash	<u>B</u>				
	and Cash Equivalents				7	
	v) Loans	Section and section of the section o			2,701	2,92
	c) Current Tax Assets (Net)	and the second second			39	4
	d) Other Current Assets				885	71
	Total Current Assets				5,950	5,33
	TOTAL ASSETS	NACE NO.			10,908	9,72
-						
B	EQUITY AND LIABILITIES					
1	Equity	the second second second			216	21
	a) Share Capital		CONCERCISION OF		1,703	1,50
	b) Other Equity	-	1. N. O			.,
	Total Equity				1,919	1,72
1200				-		
2	Liabilities Non-Current Liabilities		J	5	-	
2		the second second	0	~		
	a) Financial Liabilities				1,811	1,42
	i) Borrowings ii) Lease Liabilities				429	4
	ii) Trade Payables					
	Due to Micro Enterprises and Small		The second second			
			Seven -		-	-
	Enterprises				-	
	Due to creditors other than Micro		the second second		-	
	Enterprises and Small Enterprises		the second s			
	iv) Other Financial Liabilities		State Martine		315	4
	b) Provisions		Louis Contraction		79	
	c) Other Non - Current Liabilities				-	
	Tetal New Ouwent Linkilling				2,634	2,4
174	Total Non Current Liabilities		Internet States of the			Page 2 of 5

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For ORIENT BEVERAGES L airman C

3 C	Current -Liabilities		5.1			
a	a) Financial Liabilities					
-	i) Borrowings				4,152	3,28
	ii) Lease Liabilities		CA.		61	, ,
	iii) Trade Payables					
	Due to Micro Enterprises and Small					
	Enterprises				143	21
-	Due to creditors other than Micro				140	
-	Enterprises and Small Enterprises				1,058	1,19
-	iv) Other Financial Liabilities				539	4:
- 1.	b) Other Current Liabilities				312	3
			No. Martine Concerning		90	
	c) Provisions				90	
d	d) Current Tax Liabilities(Net)					-
Т	Fotal Current Liabilities				6,355	5,5
т	TOTAL EQUITY AND LIABILITIES				10,908	9,7
	Statemen	nt of Standalo	ne Cash Flow			
			She Sal			(₹ in Lakh
	Particulars				Year e 31.03.2023	nded 31.03.2022
					(Audited)	(Audited)
					र	र
A. C	Cash Flows from Operating Activities:					
P	Profit before Tax		S. S		154	11
	Adjustments for:					
	Depreciation and Amortisation Expense				232	14
	nterest Income	4.5.5.5.5	and the second second		(337)	(33
	Finance Costs		ann an the second second		617	52
	Profit on Sale of Property, Plant and Equipment				(18)	(4
	Profit on Sale of Investment Property Profit on Sale of Mutual Fund Investments					
	Diminution in the value of Investments:	and the second s				
-	Current Investment	Sales and a second s			1	
	oss on Sale of Property, Plant and Equipment		12 3 3 3 1		-	
	Re-measurement of Employee Benefits				2	2
c	Operating Profit before Working Capital Changes				651	41
			*			
	Changes in Working Capital: Increase) / Decrease in Inventories				(274)	(22
	Increase) / Decrease in Inventories				(237)	
	Increase) / Decrease in Financial Assets - Loans				(1)	
	Increase) / Decrease in Other Current Assets		J	* ,k:	(174)	(31
	Increase) / Decrease in Other Financial Assets				2	2
(1	Increase) / Decrease in Other Financial Assets				1	
	Unpaid Dividend) Increase) / Decrease in Other Non - Current Asset	te	a state of the		697	(41
	increase) / Decrease in Other Nort - Current Asset					
Ir	ncrease/ (Decrease) in Lease Liabilities		ng sina support		(23)	51
	ncrease/ (Decrease) in Trade Payables				(208)	53
Ir	ncrease / (Decrease) in Provisions		11 - 11 - 11 - 11 - 11 - 11 - 11 - 11		33	
	ncrease/ (Decrease) in Other Financial Liabilities				(51)	-
lr	ncrease/ (Decrease) in Other Non - Current Liabiliti	es			(10)	-
Ir	ncrease/ (Decrease) in Other Current Liabilities				(6)	(41
Ir					-	
lr Ir	Cash Generated from Operations				400	12
lr Ir C					400	
lr Ir C	Cash Generated from Operations					(1

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For ORIENT BEVERAGES LTD. Chairmail

В.	Cash Flow from Investing Activities:		
	Purchase of Property, Plant and Equipment	(1,789)	/40
	Acquisition of Right-of-use Assets	(1,789)	(12
	Proceeds from Sale of Property, Plant and Equipment	356	(90) 10
	Proceeds from Sale of Investment Property		5
	Purchase of Current Investments	(91)	
	Proceeds from Sale of Current Investments	(31)	(4-
	Loans given	229	593
	Interest Income	337	338
	Not Cook Flow from the state of the		
C.	Net Cash Flow from Investing Activities	(967)	4
υ.	Cash Flow from Financing Activities:		
	Proceeds from Long Term Borrowings	382	156
	Proceeds from Short Term Borrowings	869	233
	Finance Costs	(617)	(522
	Net Cash used in Financing Activities	634	(133
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+	-B+C) 74	(40
	Opening Cash and Cash Equivalents	264	(19
_	Closing Cash and Cash Equivalents	338	264
	Components of Cash and Cash Equivalents		
	On Current Accounts		
	Cash on Hand	306	244
	Cash and Bank Balances	32	20
		338	264
otes			
1	Based on the management approach as defined in Ind AS 10 evaluates the Company's performance and allocates resource segments. Accordingly, Orient Beverages Ltd. (the 'Company	es based on an analysis of various performance indicators	by huginoge

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For ORIENT BEVERAGES LTD. Chairman

	Standalone Segment wise Re	porting for the Qu	uarter and Yea	r ended 31st	March, 2023	
SI No			0		Vere	(₹ir
SINO	Particulars	31.03.2023	Quarter ended 31.12.2022	31.03.2022	Year e 31.03.2023	31.03
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Auc
1	Segment Revenue :					
	a) Beverage	2,557	2,255	1,909	9,626	
	b) Real Estate	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10/1 -	-	-	
	c) Unallocated				-	
	Total Segment Revenue	2,557	2,255	1,909	9,626	
	Less : Inter Segment Revenue Net Sales/ Income from Operations	- 2,557	- 2,255	- 1,909	- 9,626	
	net outes/ moone non operations	2,001	2,200	1,000	0,020	
2	Segment Results:		103-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-			
	Profit/ (Loss) from ordinary activities before	A PERSONAL AND				
	Finance costs and exceptional item Unit:					
	a) Beverage	264	171	431	771	
	b) Real Estate	- 204	171	431		
	c) Unallocated	1.1	-	-		the second second
	Total	264	171	431	771	
	Less: i) Finance Cost	187	146	152	617	
	ii) Other un-allocable Expenditure net off		-	-		
	iii) Un - allocable income	-	-			
	Total Profit before Tax	77	25	279	154	
3	Segment Assets :					
	a) Beverage	10725	10165	9583	10725	
	b) Real Estate	-	N MERICA	-	-	Same Province
	c) Unallocated	183	187	142	183	
	Total Segment Assets	10908	10352	9725	10908	
4	Segment Liabilities :					
	a) Beverage	8989	8490	8003	8989	
	b) Real Estate	-		-		
	c) Unallocated		- 1.5.6	-	-	
	Total Segment Liabilities	8989	8490	8003	8989	
2	The standalone audited financial results of Orie have been reviewed by the Audit Committee an					
3	These financial results have been prepared in a 34 "Interim Financial Reporting" prescribed und thereunder and other accounting principles gen	er Section 133 of th	e Companies Act			
4	The Figures for the quarter ended 31st March, respect of full financial year and year to date fig	ures up to the third	quarter of respec	tive financial ye	ears.	
	No Income Tax is payable for the Assessment Y Tax Act, 1961, hence no provision for Current T	ax has been made.			as per provisions	of the In
	Figures of previous periods have been rearrang	ed/ regrouped, whe	rever found nece	ssary.	For Orient Bev	erages I
	Dilling (S)	- AND	SEVE	RAGES	A.	-1
	Place: Kolkata	I KATA		cata-20	_//	N. K. P
	Place: Kolkata	LKATA	ROL KOL		~	Chain
Dated :	Dated: 30th May, 2023	2	1121	J.C.	1	Page

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Tivari & 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 subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended March 31, 2023 and for the year ended March 31, 2023 ("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 subsidiaries the Statement:

- a) Includes the results of the following entities:
 - i. Orient Beverages Ltd., Holding Company,
 - ii. Sharad Quench Pvt. Ltd., Subsidiary and
 - iii. Satyanarayan Rice Mill 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/ (loss) and other comprehensive income/ (loss) and other financial information of the Group for the quarter as well as the year ended March 31 2023.

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 matinete of Chartered PAN Accountants of India (ICAI) together with the independence requirements that are relevant to our audit

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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 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/ (loss) and other comprehensive income/ (loss) 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.



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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 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 auditors of the 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 SERVARE Regulation PAN 33(8) of the Listing Regulations, as amended, to the extent applicable. Chartered Accountants

107/1, Park Street Kolkata - 700 016

MAY 2023

Ciwari & Company

CHARTERED ACCOUNTANTS

Other Matters

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

Two subsidiaries, whose financial statements include total assets of Rs.1,658 lakh as at March 31, 2023, total revenues of Rs.708 lakh and Rs.2,980 lakh, total net profit/ (Loss) after tax of (Rs.115) lakh and Rs.87 lakh, total comprehensive income of Rs. Nil lakh and Rs.Nil lakh, for the quarter and the year ended on that date respectively, and net cash outflows of Rs 18 lakh for the year ended March 31, 2023, as considered in the Statement which have been audited by their respective independent auditors.

The independent auditors' report on the financial statements /financial information of these entities 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.

The annual consolidated financial results include the results for the quarter ended March 31, 2023 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 TIWARI & COMPANY

P. Tiwari Partner Membership No. 016590 UDIN: 23016590BGWRJP8017

Place: Kolkata Date: May 30, 2023



-		NT BEVERAGE				
-		: L15520WB1960P				
	Regd. Of	fice : "Aelpe Co	urt", 3rd Floor,			
	225C, A. J. C. Bose Road	, Kolkata - 7000	20, W. B., Ph:	(033) 2281-70	001	
	Statement of Connolidated Audited Fig	w.obl.org.in, Em	nail: cs@obl.or	g.in		•
	Statement of Consolidated Audited Fin	ancial Results for	the quarter and	year ended 31s	March, 2023	
SI No	Particulars	T				(₹ in Lak
0114	Faruculars		Quarter ended		Year e	nded
	* 200	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.202
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	3037	0000			
	(b) Other Income	261	2698	2,117	11,422	7,3
		201	209	519	779	
	Total Income	2 200	0.007			
		3,298	2,907	2,636	12,201	8,
11	Expenses		day			
	a) Cost of Materials Consumed	1001				
	b) Purchase of Stock-in-Trade	1084	993	917	4408	28
		295	124	127	639	1
	c) Changes in Inventories of Finished Goods,					
	Work-in-Progress and Stock-in-Trade	7	(44)	(23)	(61)	(
	d) Employee Benefits Expense	492	407	373	1,800	1,
	e) Project Expenses	37	56	-	93	
	f) Finance Costs	207	159	164	677	
	g) Depreciation and Amortisation Expense	69	70	48	253	
	h) Other Expenses	1077	1045	804	4,080	2,8
					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,,
1	Total Expenses	3,268	2,810	2,410	11,889	8,3
						0,0
111	Profit before exceptional items and tax (I - II)	30	97	226	312	
		Contraction of the second	Sec. 1			
IV	Exceptional items	-	-	-	-	
			Concernant of the second			-
V	Profit/ (Loss) before Tax (III - IV)	30	97	226	312	
			51	220		
VI	Tax Expenses:					
	a) Current Tax	2				
	b) Deferred Tax Expenses/ (Credit)	72	- 4	- (40)	2	-
	c) Tax for Earlier Year	-	and the second se	(42)	26	(7
1000			-	-	-	-
		74 .	4	(42)	28	(7
/11	Profit/ (Loss) for the period (V - VI)					
	riolia (Loss) for the period (V - VI)	(44)	93	268	284	8
111	Other 0	and the second second	ILCAND			
-	Other Comprehensive Income	and the second second	a starting to the starting of the			
	(A) (i) Items that will not be reclassified		4	v _A .		
	to the Statement of Profit and Loss	(16)	6	17	2	2
	(ii) Income Tax relating to Items that will not be		Station .			
_	reclassified the Statement of Profit and Loss	4	(2)	(4)	(1)	(
_						
	(B) (i) Items that will be reclassified to the Statement		and a state of the			
	of Profit and Loss	-		-		_
	(ii) Income Tax relating to Items that will be		and the second second			
	reclassified the Statement of Profit and Loss	-	0.000	-	-	_
1	Fotal Other Comprehensive Income	(12)	4	13	1	18
					•	
			1			
1	otal Comprehensive Income for the period (VII + VIII)	(56)	97	281	285	99
	Paid-up Equity Share Capital (Face value of	and the second second second				-
	10/- per share)	216.15	216.15	216.15	216.15	216.1
	*				210.10	210.1
E	Earning Per Share (₹10/-) (not annualised for		and the	COMP		
	he quarter)		1.St	131		
	- Basic (₹)	(2.04)	4.30	12.40	13.09	0.75
					13.09	3.75
	- Diluted (₹)	(2.04)	4.300L	CATED ANTI	13.09	3.75

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Chelman

		(₹in La			
SI. No.	Particulars				As at 31st March, 2022 Audited
Α	ASSETS			Audited	Audited
1	Non-Current Assets				
	a) Property, Plant and Equipment			3,232	1,49
	b) Right-of-use Assets			830	89
	c) Capital Work-in-Progress		and the second second	243	2
	d) Investment Property				
	e) Goodwill on consolidation			- 59	-
	f) Financial Assets	A CONTRACTOR OF THE OWNER		59	
	i) Investments	the left see the second se		· 223	2
	ii) Other Financial Assets			223	the second se
	g) Deferred Tax Assets (Net)			172	24
	h) Other Non - Current Assets			and the second se	19
-	n) Other Non - Current Assets	Sates and a		624	1,32
1	Total Non Current Assets			5,644	4,7
2	Current Assets				
	a) Inventories			1,270	94
	b) Financial Assets			1,270	3-
	i) Investments			132	
	ii) Trade Receivable			975	63
	iii) Cash and Cash Equivalents	15		380	
	iv) Bank Balances other than Cash			300	32
	and Cash Equivalents				
	v) Loans			7	0.70
	c) Current Tax Assets (Net)			2,517	2,70
	d) Other Current Assets			156	6
	a) Other Current Assets			929	76
	Total Current Assets			6,366	5,48
	TOTAL ASSETS			12,010	10,19
в	EQUITY AND LIABILITIES				
1	Equity	1 Sec. 34			
	a) Share Capital	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		216	21
	b) Other Equity			1,553	1,26
					6
	Total Equity	A STATE OF A STATE		1,769	1,48
	Liabilities				
	Non-Current Liabilities		2 ~ µ		
	a) Financial Liabilities		6		t.
	i) Borrowings		S	2,153	1,48
	ii) Lease Liabilities		la l	429	45
	iii) Trade Payables		19		
	Due to Micro Enterprises and Small				
	Enterprises			-	-
	Due to creditors other than Micro			(
	Enterprises and Small Enterprises				3 -
	iv) Other Financial Liabilities			315	48
	b) Provisions			79	5
	c) Other Non - Current Liabilities			-	1
	Fotal Non Current Liabilities			2,976	2,49
100000	0				Page 2 of

For ORIENT BEVERACES LTD.



3	Current -Liabilities	100				
	a) Financial Liabilities					
	i) Borrowings				4,400	3,50
	ii) Lease Liabilities				61	, 6
	iii) Trade Payables					
	Due to Micro Enterprises and Small	and the second second				
		al and the state	161		545	
	Enterprises				545	48
	Due to creditors other than Micro	-				
	Enterprises and Small Enterprises				1,178	1,29
	iv) Other Financial Liabilities	29.	1000	-	597	46
	b) Other Current Liabilities	Share and share			394	33
	c) Provisions				90	
	Total Current Liabilities				7,265	6,21
			8			
	TOTAL EQUITY AND LIABILITIES				12,010	10,19
	Statement	of Consolidate	ed Cash Flow			/=
SI.	Particula	ars			Year e	(₹ in Lakhs nded
No.					31.03.2023	31.03.2022
10120					(Audited)	(Audited)
					₹	₹
Α.	Cash Flows from Operating Activities:				- ` -	`
м.						
	Profit before Tax				312	
	Adjustments for:		10			
	Depreciation and Amortisation Expense				253	16
	Interest Income				(323)	(324
	Finance Costs				677	56
	Profit on Sale of Property, Plant and Equipment				(18)	(1
	Profit on Sale of Investment Property				-	(4:
	Profit on Sale of Mutual Fund Investments		8		-	(4
	Diminution/ (Appreciation) in the value of Investments	5	2000			
	Current Investment				1	
	Loss on Sale of Property, Plant and Equipment					1
	Re-measurement of Employee Benefits				2	24
	Re-measurement of Employee Denents		and the second second			.
	Operating Profit before Working Capital Changes				904	402
	Changes in Working Capital:					
					(328)	(260
	(Increase) / Decrease in Inventories					
	(Increase) / Decrease in Trade Receivables				(340)	(5
	(Increase) / Decrease in Financial Assets - Loans					(05)
	(Increase) / Decrease in Other Current Assets				(167)	(35)
	(Increase) / Decrease in Other Financial Assets		3		(20)	37
	(Increase) / Decrease in Other Financial Assets (Unpaid Dividend)				1	е. С
	(Increase) / Decrease in Other Non - Current Assets				697	(41)
	Increase/ (Decrease) in Lease Liabilities				(23)	513
		9			(52)	69
	Increase/ (Decrease) in Trade Payables				33	
	Increase / (Decrease) in Provisions		and the second second			
	Increase/ (Decrease) in Other Financial Liabilities				(34)	2
	Increase/ (Decrease) in Other Non - Current Liabilities	3	A State State		(10)	-
	Increase/ (Decrease) in Other Current Liabilities				57	(41)
	Cash Generated from Operations				718	17
		in the second	and the second second			
	Income Tax paid (Net of Provision)				(92)	(2)
	Income Tax paid (Net of Provision)				(92)	(2)



For ORIENT BEVERAGES TD. Ensiman

В.	Cash Flow from Investing Activities:		
	Purchase of Property, Plant and Equipment		
19	Acquisition of Right-of-use Assets	(2,231)	(151
5417-55	Proceeds from Sale of Property, Plant and	(9)	(909
	Equipment	366	, 36
	Proceeds from Sale of Investment Property		57
	Purchase of Current Investments		in the second
	Proceeds from Sale of Current Investments	(91)	(44
	Loans given	186	75
	Interest Income	323	670
		323	324
	Net Cash Flow from Investing Activities	(1,456)	50
C.	Cash Flow from Financing Activities:	(1,430)	58
	Proceeds from Long Term Borrowings	666	100
	Proceeds from Short Term Borrowings	897	130
	Finance Costs	(677)	235
		(077)	(568)
	Net Cash used in Financing Activities	886	(203)
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)		(100)
	Opening Cash and Cash Equivalents	56	5
	opening out in a cash Equivalents	324	319
	Closing Cash and Cash Equivalents		
			324
	Components of Cash and Cash Equivalents		
	On Current Accounts		1 X.V.
11. 54	Cash on Hand	335	297
	Cash and Bank Balances	45	27
1.00		380	324
otes			
1	Based on the management approach as defined in Ind AS 108-Operating evaluates the Company's performance and allocates resources based on segments. Accordingly, Orient Beverages Ltd. (the 'Holding Company') ha working and for one of its subsidiary and "Construction and Beverage" for	an analysis of various performance indicators	by business

Page 4 of 5

For ORIENT BEVERAGES LTD

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Chairman

31.03.2023 31.12.2022 31.03.2023 31.03.(Audited) (Audited)	01.11		a second	<u> </u>			(₹ in Lakhs)
(Audited) (Unaudited) (Audited)	SI No	Particulars		Quarter ended			ended
a) Bewrage 3,037 2,698 2,117 11,422 b) Real Estate - - - - - c) Unationated - - - - - - c) Construction - <th></th> <th></th> <th> A statistical sector in a statistical sector in the sector</th> <th></th> <th>and the second second</th> <th>A CONTRACTOR OF A CONTRACT OF A CONTRACT</th> <th>31.03.2022 (Audited)</th>			 A statistical sector in a statistical sector in the sector		and the second	A CONTRACTOR OF A CONTRACT	31.03.2022 (Audited)
a) Beerge 3,037 2,698 2,117 11,422 b) Real Evalue - - - - - d) Unallocated - - - - - - d) Unallocated - - - - - - - d) Unallocated -	1	Segment Revenue :		28			x.
		a) Beverage	3,037	2,698	2,117	11,422	7,353
initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction initial construction init		b) Real Estate		-	-	-	29
Total Segment Revenue 3.037 2.698 2.117 11.422 Less: Inter Segment Revenue 3.037 2.898 2.117 11.422 2 Segment Revenue 3.037 2.898 2.117 11.422 2 Segment Results: 3.037 2.898 2.117 11.422 2 Segment Results: 3.037 2.898 2.117 11.422 2 Segment Results: 3.037 2.898 2.117 11.422 4 Profit (Loss) from ordinary activities before - - - - 9 Reverage 274 312 390 1.082 - 9 Reverage 277 256 390 989 - 1 Total 237 226 312 -		c) Construction		-		() =)	-
Less: Inter Segment Revenue - - - - Net Sales/Income from Operations 3,037 2,698 2,117 11,422 Profit/ (Ces) from ordinary activities before Finance costs and exceptional item - - - (a) Segment Results: - - - - - - (b) Recal Estate - - - - - - - (c) Construction (37) (56) - (93) -		d) Unallocated		-	3 (
Net Sales/Income from Operations 3,037 2,698 2,117 11,422 2 Segment Results:		Total Segment Revenue	3,037	2,698	2,117	11,422	7,382
2 Segment Results:		Less : Inter Segment Revenue			-	-	2
Prioff (Loss) from ordinary activities before		Net Sales/ Income from Operations	3,037	2,698	2,117	11,422	7,382
Prioff (Loss) from ordinary activities before	2	Segment Results:					
Finance costs and exceptional item				The start			
a) Beverage 274 312 390 1.082 b) Real Estate - - - - - c) Construction (37) (56) - (93) - c) Construction (37) (56) - (93) -			States and states				
b) Real Estate -		and the second	1	62.07			
a) Construction (37) (56) - (93) (a) Unallocated - <td></td> <td></td> <td>274</td> <td>312</td> <td>390</td> <td>1,082</td> <td>606</td>			274	312	390	1,082	606
a) Unallocated - - - - Total 237 256 390 989 Less:) Finance Cost 207 159 164 677 ii) Other unallocable income - - - - iii) Un-allocable income - - - - a) Beverage 11677 11099 9831 11677 b) Real Estate - - - - c) Construction 161 - - - c) Orestruction 11677 11099 9831 11677 b) Real Estate - - - - c) Construction 1164 - 161 161 d) Unallocated 172 241 199 172 Total Segment Assets 12010 11340 10191 12010 4 Segment Liabilities : 9875 9514 8341 9875 b) Real Estate - - - - - c) Construction 366 - 366 - <t< td=""><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td>(25</td></t<>				-	-		(25
a) Unallocated - - - Total 237 256 390 969 Less: i) Finance Cost 207 159 164 677 ii) Other unallocable Expenditure net off - - - - iii) Un-allocable income - - - - - a) Boverage 11677 11099 9631 11677 - a) Boverage 11677 11099 9631 11677 -		c) Construction	(37)	(56)	-	(93)	(5
Total 237 256 390 988 Less I) Finance Cost 207 159 164 677 II) Other un-allocable Expenditure net off - - - - Total Profit before Tax 30 97 226 312 3 Segment Assets : - - - - - a) Beverage 11677 11099 9831 11677 b) Real Estate - - - - c) Construction 161 - 161 161 d) Unallocated 172 241 199 172 Total Segment Liabilities : 9875 9514 8341 9875 a) Beverage 9875 9514 8341 9875 b) Real Estate - - - - c) Construction 366 366 366 d) Directors of the Holding Company at their meeting held on 30th May, 2023. 10241 - 2 The consolidated audited financial results of M/s Orient Beverages Ltd. (the 'Holding Company) and its two wholly o subidiariae nand with Wes Sharaf Quench Pixt Ltd. (SOPL) and (ii) W/s			2		-		-
Less: i) Finance Cost 207 169 164 677 ii) Other unallocable Expenditure net off - - - - iii) Unallocable income - - - - - Total Profit before Tax 30 97 226 312 3 Segment Assets : - - - - - a) Beverage 11877 11099 9831 11677 - - - b) Real Estate -			237	256	390	989	576
iii) Un - allocable income -		Less: i) Finance Cost	207	159	164	677	568
iii) Un - allocable income -			the second second			-	-
Total Profit before Tax 30 97 226 312 3 Segment Assets : - <t< td=""><td></td><td></td><td>-</td><td></td><td>-</td><td>-</td><td>-</td></t<>			-		-	-	-
3 Segment Assets : 11677 11099 9831 11677 a) Beverage 11677 11099 9831 11677 b) Real Estate - - - - c) Construction 161 - 161 161 d) Unallocated 172 241 199 172 Total Segment Assets 12010 11340 10191 12010 4 Segment Liabilities : - - - - a) Beverage 9875 9514 8341 9875 b) Real Estate - - - - - c) Construction 366 - 366 366 d) Unallocated 10241 9514 8707 10241 c The consolidated audited financial results of M/s Orient Beverages Ltd. (the 'Holding Company') and its two wholly o subsidiaries namely (i) M/s Sharad Quench Pvt. Ltd. (SQL) and (ii) M/s Satyanarayan Rice Mill Pvt Ltd. (SRMPL), the quarter and year ended 31st March, 2023 have been reviewed by the Audit Committee and approved by the Boo Directors of the Holding Company at their meeting held on 30th May, 2023. 3 These financial results have been prepared in accordance with the recognition and measurement			30	97	226	312	8
a) Beverage 11677 11099 9831 11677 b) Real Estate - - - - - c) Construction 161 - 161 161 161 d) Unallocated 172 241 199 172 Total Segment Liabilities : 9875 9514 8341 9875 a) Beverage 9875 9514 8341 9875 b) Real Estate - - - - c) Construction 366 - 366 366 d) Unallocated - - - - - Total Segment Liabilities 10241 9514 8707 10241 construction 366 - - - - c) Construction 10241 9514 8707 10241 construction 10241 <				22.0			
a) Beverage 11677 11099 9831 11677 b) Real Estate - - - - - c) Construction 161 - 161 161 d) Unallocated 172 241 199 172 Total Segment Liabilities : 9875 9514 8341 9875 a) Beverage 9875 9514 8341 9875 b) Real Estate - - - - c) Construction 366 - 366 366 d) Unallocated - - - - - Total Segment Liabilities 10241 9514 8707 10241 2 The consolidated audited financial results of M/s Orient Beverages Ltd. (the 'Holding Company') and its two wholly or subsidiaries namely (i) M/s Sharad Quench Pvt. Ltd. (SQPL) and (ii) M/s Satyanarayan Rice Mill Pvt Ltd. (SRMPL), the quarter and year ended 31st March, 2023 have been reviewed by the Audit Committee and approved by the Bo Directors of the Holding Company at their meeting held on 30th May, 2023. 3 These financial results have been prepared in accordance with the recognition and measurement principles laid dow the Ind-AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with rele rules i	3	Segment Assets :	Sector Sector	Service surface			
b) Real Estate -			11677	11099	9831	11677	9831
c) Construction 161 - 161 161 d) Unallocated 172 241 199 172 Total Segment Assets 12010 11340 10191 12010 4 Segment Liabilities : - - - - a) Beverage 9875 9514 8341 9875 b) Real Estate - - - - - c) Construction 366 - 366 366 d) Unallocated - - - - - 7 total Segment Liabilities 10241 9514 8707 10241 2 The consolidated audited financial results of M/s Orient Beverages Ltd. (the 'Holding Company') and its two wholly or subsidiaries namely (i) M/s Sharad Quench Pvt. Ltd. (SQPL) and (ii) M/s Satyanarayan Rice Mill Pvt Ltd. (SRMPL), the quarter and year ended 31st March, 2023 have been reviewed by the Audit Committee and approved by the Bo Directors of the Holding Company at their meeting held on 30th May, 2023. 3 3 These financial results have been prepared in accordance with the recognition and measurement principles laid dow the Ind-AS 34 "Interim Financial Reporting'' prescribed under Section 133 of the Companies Act, 2013 read with rele rules issued thereunder and other accounting principles gener					-	-	-
d) Unallocated 172 241 199 172 Total Segment Assets 12010 11340 10191 12010 4 Segment Liabilities : 9875 9514 8341 9875 b) Real Estate - - - - - c) Construction 366 - 366 366 d) Unallocated - - - - Total Segment Liabilities 10241 9514 8707 10241 2 The consolidated audited financial results of M/s Orient Beverages Ltd. (the 'Holding, Company') and its two wholly or subsidiaries namely (i) M/s Sharad Quench Pvt. Ltd. (SQPL) and (ii) M/s Satyanarayan Rice Mill Pvt Ltd. (SRMPL), the quarter and year ended 31st March, 2023 have been reviewed by the Audit Committee and approved by the Bor Directors of the Holding Company at their meeting held on 30th May, 2023. 3 These financial results have been prepared in accordance with the recognition and measurement principles laid dow the Ind-AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with referrules issued thereunder and other accounting principles generally accepted in India. 4 The Figures for the quarter ended 31st March, 2023 and 31st March, 2022 are the balancing figures between audite figures in respect of full financial year and year to date figures up to the third quarter of respective financial year			161	and the second	161	161	161
Total Segment Assets 12010 11340 10191 12010 4 Segment Liabilities :	-			241	199	172	199
a) Deverage 9875 9514 8341 9875 b) Real Estate - - - - - c) Construction 366 - 366 366 d) Unallocated - - - - - Total Segment Liabilities 10241 9514 8707 10241 2 The consolidated audited financial results of M/s Orient Beverages Ltd. (the 'Holding, Company') and its two wholly of subsidiaries namely (i) M/s Sharad Quench Pvt. Ltd. (SQPL) and (ii) M/s Satyanarayan Rice Mill Pvt Ltd. (SRMPL), the quarter and year ended 31st March, 2023 have been reviewed by the Audit Committee and approved by the Bod Directors of the Holding Company at their meeting held on 30th May, 2023. 3 These financial results have been prepared in accordance with the recognition and measurement principles laid dow the Ind-AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relear rules issued thereunder and other accounting principles generally accepted in India. 4 The Figures for the quarter ended 31st March, 2023 and 31st March, 2022 are the balancing figures between audite 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. TIWARI & COMPANY For Orient Beverages/		and an	and the second se	11340			10191
a) Deverage 9875 9514 8341 9875 b) Real Estate - - - - - c) Construction 366 - 366 366 d) Unallocated - - - - - Total Segment Liabilities 10241 9514 8707 10241 2 The consolidated audited financial results of M/s Orient Beverages Ltd. (the 'Holding, Company') and its two wholly of subsidiaries namely (i) M/s Sharad Quench Pvt. Ltd. (SQPL) and (ii) M/s Satyanarayan Rice Mill Pvt Ltd. (SRMPL), the quarter and year ended 31st March, 2023 have been reviewed by the Audit Committee and approved by the Bod Directors of the Holding Company at their meeting held on 30th May, 2023. 3 These financial results have been prepared in accordance with the recognition and measurement principles laid dow the Ind-AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relear rules issued thereunder and other accounting principles generally accepted in India. 4 The Figures for the quarter ended 31st March, 2023 and 31st March, 2022 are the balancing figures between audite 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. TIWARI & COMPANY For Orient Beverages/							
b) Real Estate -	4	Segment Liabilities :					
c) Construction 366 - 366 366 d) Unallocated -		a) Beverage	9875	9514	8341	9875	8341
d) Unallocated -		b) Real Estate	-	201 5	-	-	-
100 mandbated 10241 9514 8707 10241 2 The consolidated audited financial results of M/s Orient Beverages Ltd. (the 'Holding, Company') and its two wholly or subsidiaries namely (i) M/s Sharad Quench Pvt. Ltd. (SQPL) and (ii) M/s Satyanarayan Rice Mill Pvt Ltd. (SRMPL), the quarter and year ended 31st March, 2023 have been reviewed by the Audit Committee and approved by the Bor Directors of the Holding Company at their meeting held on 30th May, 2023. 3 These financial results have been prepared in accordance with the recognition and measurement principles laid dow the Ind-AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relear rules issued thereunder and other accounting principles generally accepted in India. 4 The Figures for the quarter ended 31st March, 2023 and 31st March, 2022 are the balancing figures between audite 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. TiwARI & COMPANY For Orient Beverages/ WMW Place: Kolkata		c) Construction	366	- 1	366	366	366
 The consolidated audited financial results of M/s Orient Beverages Ltd. (the 'Holding Company') and its two wholly of subsidiaries namely (i) M/s Sharad Quench Pvt. Ltd. (SQPL) and (ii) M/s Satyanarayan Rice Mill Pvt Ltd. (SRMPL), the quarter and year ended 31st March, 2023 have been reviewed by the Audit Committee and approved by the Bod Directors of the Holding Company at their meeting held on 30th May, 2023. These financial results have been prepared in accordance with the recognition and measurement principles laid dow the Ind-AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevates issued thereunder and other accounting principles generally accepted in India. The Figures for the quarter ended 31st March, 2023 and 31st March, 2022 are the balancing figures between audite figures in respect of full financial year and year to date figures up to the third quarter of respective financial years. Figures of previous periods have been rearranged/ regrouped, wherever found necessary. 		d) Unallocated	-	and the second	-	-	
 subsidiaries namely (i) M/s Sharad Quench Pvt. Ltd. (SQPL) and (ii) M/s Satyanarayan Rice Mill Pvt Ltd. (SRMPL), the quarter and year ended 31st March, 2023 have been reviewed by the Audit Committee and approved by the Bod Directors of the Holding Company at their meeting held on 30th May, 2023. These financial results have been prepared in accordance with the recognition and measurement principles laid dow the Ind-AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relearules issued thereunder and other accounting principles generally accepted in India. The Figures for the quarter ended 31st March, 2023 and 31st March, 2022 are the balancing figures between audite figures in respect of full financial year and year to date figures up to the third quarter of respective financial years. Figures of previous periods have been rearranged/ regrouped, wherever found necessary. 		Total Segment Liabilities	10241	9514	8707	10241	8707
 the Ind-AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevances issued thereunder and other accounting principles generally accepted in India. The Figures for the quarter ended 31st March, 2023 and 31st March, 2022 are the balancing figures between auditer figures in respect of full financial year and year to date figures up to the third quarter of respective financial years. Figures of previous periods have been rearranged/ regrouped, wherever found necessary. Figures of previous periods have been rearranged/ regrouped, wherever found necessary. For Orient Beverages/ Beverages/ Place: Kolkata 		subsidiaries namely (i) M/s Sharad Quench I the quarter and year ended 31st March, 202 Directors of the Holding Company at their me	Pvt. Ltd . (SQPL) a 3 have been reviev eeting held on 30	nd (ii) M/s Saty ved by the Audi th May, 2023.	anarayan Rice t Committee a	e Mill Pvt Ltd. (\$ and approved b	SRMPL), for y the Board of
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. 5 For Orient Beverages 6 For Orient Beverages 7 Place: Kolkata 7 N.K. Po	3	the Ind-AS 34 "Interim Financial Reporting" p	prescribed under S	ection 133 of th	e Companies	ment principles Act, 2013 read	laid down in with relevant
TIWARI & COMPANY For Orient Beverages Partner Place: Kolkata		figures in respect of full financial year and ye	ar to date figures i	up to the third q	uarter of resp		
Partner Place: Kolkata	5	Figures of previous periods have been rearra	anged/ regrouped,	wherever found	necessary.		
Place: Kolkata	TI	WARI & COMPANY				For Orient Bev	
Place: Kolkata			200	REVERA		_1	
Place: Kolkata		- (Dalling as	AMA	115	1/33	X	1
Place: Kolkata		Pariner	1221	18 Pall	JEI /	11:	
			KATA LE	1 SI MARATA-2	1:1 (N. K. Poddar
				1181	S	×	Chairman
		Dulou. 0001 may, 2020	10	ALC BOD	1		

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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

> Declaration under Regulation 33(3)(d) of the Securities 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, 2023.

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

TIWARI & COMPANY

P. Iiwari Pariner Partner Membership No. 016590

N. K. Poddar Chairman For Orient Beverages Ltd.

V. V. Agarwalla Chairman Audit Committee

Bisleri

A. K. Singhania Chief Financial Officer

Place: Kolkata Dated: May 30, 2023



Works :

 NH-6, Mumbai Highway, Salap More, Howrah - 711 409.
 Dag. No. 418 & 419, Durgapur Expressway, Durgapur Toll Plaza, Dankuni, Hooghly - 712310.

Sankrial Industrial Park, Near Dhulagarh Toll Plaza, Bhagabatipur, Howrah - 711 313.