

ORIENT BEVERAGES LIMITED

The Bisleri logo is located in the top right corner. It consists of the word "Bisleri" in a white, serif font, set against a solid teal square background.

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: 2025: 42

Dated: 2nd June, 2025

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

Dear Sir/Madam,

Sub: BSE Machine Readable PDF Submission Failure

This is with reference to your system generated email dated 30.05.2025 on aforesaid subject matter and our Company's letter no. OBL:CS:2025:39 dated 30.05.2025 submitted on Listing Portal on 30.05.2025 regarding outcome of Board Meeting held on 30.05.2025; we would once again re-submit machine readable letter which consist of Covering Letter, Auditors' Report along with Audited Financial Results (Standalone) for the Quarter and Year ended 31st March, 2025 and Audited Financial Results (Consolidated) for the Quarter and Year ended 31st March, 2025 and Declaration for unmodified opinion expressed by Statutory Auditors in their Audit Reports in terms of Regulation 33 of the Listing Regulations.

This is for your kind information and records.

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

Jiyut Prasad
Company Secretary

Encl: As above.



Works : • NH-6, Mumbai Highway, Salap More, Howrah - 711 409.
• Dag. No. 418 & 419, Durgapur Expressway, Durgapur Toll Plaza, Dankuni, Hooghly - 712 310.
• Sankrial Industrial Park, Near Dhulagarh Toll Plaza, Bhagabatipur, Howrah - 711 313.

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: 2025: 39

Dated: 30th May, 2025

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

Dear Sir/Madam,

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

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

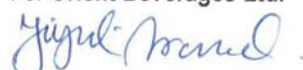
1. Audited Financial Results (Standalone) for the Quarter and Year ended 31st March, 2025 and Audited Financial Results (Consolidated) for the Quarter and Year ended 31st March, 2025.
2. Appointment of M/s Manoj Shaw & Co. as Secretarial Auditor of the Company for FY 2025-26.

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

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

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

Thanking you,
Yours faithfully,
For Orient Beverages Ltd.


Jiyut Prasad
Company Secretary

Encl: As above.

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

...Security Code: 025050



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.

Tiwari & Company

CHARTERED ACCOUNTANTS

107/1, PARK STREET, KOLKATA – 700 016

EMAIL: tiwaripee@yahoo.com

PHONE – 2226 9275 / 2226 9217

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

To The Board of Directors of Orient Beverages Limited

Report on the audit of the Standalone Financial Results

Opinion

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

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

- a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter as well as the year ended 31st March 2025.

Basis for Opinion

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



Management's Responsibility for the Standalone Financial Results

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

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

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

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

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

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

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

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



Tiwari & Company
CHARTERED ACCOUNTANTS

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

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

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

Other Matter

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

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

PARMANAND
TIWARI

Digitally signed by:
PARMANAND TIWARI
Date: 2025.05.30 12:28:40
+05'30'

P. Tiwari
Partner
Membership No. 016590
UDIN: 25016590BMJKUH4534

Place: Kolkata
Date: May 30, 2025

Certified True Copy

We Certify that this is
the True Copy of the Report
Digitally Signed by us on
30th May 2025.

TIWARI & COMPANY

[Signature]
Partner

TIWARI & COMPANY
Chartered Accountants

02 JUN 2025

107/1, Park Street
Kolkata - 700 016



ORIENT BEVERAGES LIMITED

CIN: L15520WB1960PLC024710

Regd. Office : "Macneill Court", 3rd Floor,
225C, A. J. C. Bose Road, Kolkata - 700020, W. B., Ph: (033) 2281-7001

Website: www.obl.org.in, Email: cs@obl.org.in

Statement of Standalone Audited Financial Results for the quarter and year ended 31st March, 2025

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

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

Page 2 of 4

Page 2 of 4



For ORIENT BEVERAGES LTD.

[Signature]
Chairman

3	Current -Liabilities					
	a) Financial Liabilities					
	i) Borrowings			3,684	4,786	
	ii) Lease Liabilities			40	64	
	iii) Trade Payables					
	Due to Micro Enterprises and Small Enterprises			139	198	
	Due to creditors other than Micro Enterprises and Small Enterprises			786	1,090	
	iv) Other Financial Liabilities			819	603	
	b) Other Current Liabilities			575	554	
	c) Provisions			113	118	
	Total Current Liabilities			6,156	7,413	
	TOTAL EQUITY AND LIABILITIES			12,581	11,048	
Statement of Standalone Cash Flow						
(Rs. in Lakhs)						
Particulars				Year ended		
				31.03.2025 (Audited)	31.03.2024 (Audited)	
A.	Cash Flows from Operating Activities:					
	Profit before Tax			351	(77)	
	Adjustments for:					
	Depreciation and Amortisation Expense			252	249	
	Interest Income			(443)	(346)	
	Finance Costs			769	718	
	Profit on Sale of Property, Plant and Equipment			(6)	-	
	Profit on Sale of Shares			(35)	(31)	
	Profit on Sale of Mutual Fund Investments			(65)	(10)	
	Loss on Sale of Property, Plant and Equipment			4	528	
	Loss on Sale of Mutual Fund Investments			3	1	
	Diminution in the value of Investments:					
	Current Investment			31	(27)	
	Re-measurement of Employee Benefits			12	(1)	
	Operating Profit before Working Capital Changes			873	1,004	
	Changes in Working Capital:					
	(Increase) / Decrease in Inventories			11	(141)	
	(Increase) / Decrease in Trade Receivables			(372)	(67)	
	(Increase) / Decrease in Financial Assets - Loans			(12)	(7)	
	(Increase) / Decrease in Other Current Assets			(306)	(148)	
	(Increase) / Decrease in Other Financial Assets			(54)	(13)	
	(Increase) / Decrease in Other Financial Assets (Unpaid Dividend)			2	1	
	(Increase) / Decrease in Other Non - Current Assets			5	38	
	Increase/ (Decrease) in Lease Liabilities			(28)	(23)	
	Increase/ (Decrease) in Trade Payables			(363)	87	
	Increase / (Decrease) in Provisions			6	28	
	Increase/ (Decrease) in Other Financial Liabilities			247	47	
	Increase/ (Decrease) in Other Current Liabilities			21	242	
	Cash Generated from Operations			30	1,048	
	Income Tax paid (Net of Provision)			(14)	(3)	
	Net Cash Flow from Operating Activities			16	1,045	



B.	Cash Flow from Investing Activities:					
	Purchase of Property, Plant and Equipment				(401)	(784)
	Proceeds from Sale of Property, Plant and Equipment				30	808
	Purchase of Shares				(32)	(1)
	Purchase of Current Investments				(427)	(174)
	Proceeds from Sale of Current Investments				477	155
	Proceeds from Sale of Investment in Subsidiary Company				83	86
	Loans given				(635)	(533)
	Interest Income				443	346
	Net Cash Flow from Investing Activities				(462)	(97)
C.	Cash Flow from Financing Activities:					
	Proceeds from Long Term Borrowings				2,473	(784)
	Proceeds from Short Term Borrowings				(1,102)	634
	Finance Costs				(769)	(718)
	Net Cash used in Financing Activities				602	(868)
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)				156	80
	Opening Cash and Cash Equivalents				418	338
	Closing Cash and Cash Equivalents				574	418
	Components of Cash and Cash Equivalents					
	On Current Accounts				556	377
	Cash on Hand				18	41
	Cash and Bank Balances				574	418
Notes:						
1	The above standalone audited financial results of Orient Beverages Ltd. (the 'Company') for the quarter and year ended 31st March, 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 30th May, 2025.					
2	The Company operates in one segment only i.e. Beverage, therefore there is no requirement of segment reporting.					
3	These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind-AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.					
4	The Figures for the quarter ended 31st March, 2025 and 31st March, 2024 are the balancing figures between audited figures in respect of full financial year and year to date figures up to the third quarter of respective financial years.					
5	Figures of previous periods have been rearranged/ regrouped, wherever found necessary.					
					For Orient Beverages Limited	
						
Place : Kolkata					N. K. Poddar	
Dated 30th May, 2025					Chairman	
					DIN - 00304291	
					Page 4 of 4	



Tiwari & Company

CHARTERED ACCOUNTANTS

107/1, PARK STREET, KOLKATA – 700 016

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

To The Board of Directors of Orient Beverages Limited

Report on the audit of the Consolidated Financial Results

Opinion

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

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

- a) Includes the results of the following entity:
 - i) Sharad Quench Pvt Ltd, Subsidiary
- b) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter as well as the year ended March 31 2025.

Basis for Opinion

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



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

Management's Responsibilities for the Consolidated Financial Results

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



Other Matters

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

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

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

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

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

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

PARMANAND
TIWARI

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

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

Place: Kolkata
Date: May 30, 2025

Certified True Copy

We certify that this is the
True Copy of the report
Digitally signed by us on
30th May 2025.

TIWARI & COMPANY

Partner

TIWARI & COMPANY
Chartered Accountants

02 JUN 2025

107/1, Park Street
Kolkata - 700 016



ORIENT BEVERAGES LIMITED						
CIN: L15520WB1960PLC024710						
Regd. Office : "Macneill Court", 3rd Floor,						
225C, A. J. C. Bose Road, Kolkata - 700020, W. B., Ph: (033) 2281-7001						
Website: www.obl.org.in, Email: cs@obl.org.in						
Statement of Consolidated Audited Financial Results for the quarter and year ended 31st March, 2025						
(Rs. in Lakhs)						
SI No	Particulars	Quarter ended			Year ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
I	Income					
	(a) Revenue from Operations	4062	3869	3,946	16,366	14,869
	(b) Other Income	307	273	377	970	810
	Total Income	4,369	4,142	4,323	17,336	15,679
II	Expenses					
	a) Cost of Materials Consumed	1030	889	1092	3940	4324
	b) Purchase of Stock-in-Trade	898	911	422	3,647	1,858
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(12)	(37)	-	(26)	50
	d) Employee Benefits Expense	697	673	643	2,566	2,251
	e) Finance Costs	207	199	225	772	836
	f) Depreciation and Amortisation Expense	63	66	76	256	283
	g) Other Expenses	1456	1392	1,554	5,789	5,520
	Total Expenses	4,339	4,093	4,012	16,944	15,122
III	Profit before exceptional items and tax (I - II)	30	49	311	392	557
IV	Exceptional items	-	-	-	-	527
V	Profit/ (Loss) before Tax (III - IV)	30	49	311	392	30
VI	Tax Expenses:					
	a) Current Tax	30	-	7	30	12
	b) Deferred Tax Expenses/ (Credit)	(2)	10	34	61	8
	c) Tax for Earlier Year	(4)	3	1	(1)	1
		24	13	42	90	21
VII	Profit/ (Loss) for the period (V - VI)	6	36	269	302	9
VIII	Other Comprehensive Income					
	(A) (i) Items that will not be reclassified to the Statement of Profit and Loss	13	(1)	(2)	12	(1)
	(ii) Income Tax relating to Items that will not be reclassified the Statement of Profit and Loss	(3)	-	-	(3)	-
	(B) (i) Items that will be reclassified to the Statement of Profit and Loss	-	-	-	-	-
	(ii) Income Tax relating to Items that will be reclassified the Statement of Profit and Loss	-	-	-	-	-
	Total Other Comprehensive Income	10	(1)	(2)	9	(1)
IX	Total Comprehensive Income for the period (VII + VIII)	16	35	267	311	8
X	Net Profit attributable to					
	(a) Owners of the Holding Company	6	36	268	302	6
	(b) Non-controlling interest	-	-	1	-	3
		6	36	269	302	9
	Other Comprehensive Income attributable to					
	(a) Owners of the Holding Company	10	(1)	(2)	9	(1)
	(b) Non-controlling interest	-	-	-	-	-
		10	(1)	(2)	9	(1)
	Total Comprehensive Income attributable to					
	(a) Owners of the Holding Company	16	35	266	311	5
	(b) Non-controlling interest	-	-	1	-	3
		16	35	267	311	8
XI	Paid-up Equity Share Capital (Face value of Rs. 10/- per share)	216.15	216.15	216.15	216.15	216.15
XII	Earning Per Share (Rs. 10/-) (not annualised for the quarter)					
	- Basic (Rs.)	0.28	1.67	12.45	13.97	0.42
	- Diluted (Rs.)	0.28	1.67	12.45	13.97	0.42

Page 1 of 4

For ORIENT BEVERAGES LTD.

Chairman



Statement of Consolidated Assets and Liabilities						(Rs. in Lakhs)
Sl. No.	Particulars			As at 31st March, 2025	As at 31st March, 2024	
				Audited	Audited	
A	ASSETS					
1	Non-Current Assets					
	a) Property, Plant and Equipment			2,285	2,578	
	b) Right-of-use Assets			676	753	
	c) Capital Work-in-Progress			11	28	
	d) Goodwill on consolidation			-	59	
	e) Financial Assets					
	i) Investments			274	223	
	ii) Other Financial Assets			314	304	
	f) Deferred Tax Assets (Net)			105	164	
	g) Other Non - Current Assets			581	586	
	Total Non Current Assets			4,246	4,954	
2	Current Assets					
	a) Inventories			1,322	1,390	
	b) Financial Assets					
	i) Investments			168	186	
	ii) Trade Receivable			1,390	1,007	
	iii) Cash and Cash Equivalents			625	504	
	iv) Bank Balances other than Cash and Cash Equivalents			4	6	
	v) Loans			3,881	3,110	
	c) Current Tax Assets (Net)			36	154	
	d) Other Current Assets			1,482	961	
	Total Current Assets			8,908	7,318	
	TOTAL ASSETS			13,154	12,272	
B	EQUITY AND LIABILITIES					
1	Equity					
	a) Share Capital			216	216	
	b) Other Equity			1,885	1,567	
	Equity attributable to owners of the Holding Company			2,101	1,783	
	Non Controlling Interests			-	49	
	Total Equity			2,101	1,832	
	Liabilities					
2	Non-Current Liabilities					
	a) Financial Liabilities					
	i) Borrowings			3,500	1,026	
	ii) Lease Liabilities			399	403	
	iii) Trade Payables					
	Due to Micro Enterprises and Small Enterprises			-	-	
	Due to creditors other than Micro Enterprises and Small Enterprises			-	-	
	iv) Other Financial Liabilities			329	298	
	b) Provisions			90	79	
	c) Other Non - Current Liabilities			-	-	
	Total Non Current Liabilities			4,318	1,806	

Page 2 of 4

Page 2 of 4



For ORIENT BEVERAGES LTD.

[Signature]
Chairman

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

Statement of Consolidated Cash Flow

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

Page 3 of 4



For ORIENT BEVERAGES LTD.

Chairman

B. Cash Flow from Investing Activities:					
Purchase of Property, Plant and Equipment			(401)	(930)	
Proceeds from Sale of Property, Plant and Equipment			30	808	
Purchase of Shares			(32)	(1)	
Purchase of Current Investments			(427)	(174)	
Proceeds from Sale of Current Investments			477	155	
Proceeds from Sale of Investment in Subsidiary Company			62	86	
Loans given			(640)	(586)	
Interest Income			448	336	
Net Cash Flow from Investing Activities			(483)	(306)	
C. Cash Flow from Financing Activities:					
Proceeds from Long Term Borrowings			2,473	(1,127)	
Proceeds from Short Term Borrowings			(1,102)	852	
Finance Costs			(772)	(836)	
Net Cash used in Financing Activities			599	(1,111)	
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)			121	124	
Opening Cash and Cash Equivalents			504	380	
Closing Cash and Cash Equivalents			625	504	
Components of Cash and Cash Equivalents					
On Current Accounts			607	449	
Cash on Hand			18	55	
Cash and Bank Balances			625	504	
Notes:					
1	The above consolidated audited financial results of M/s Orient Beverages Ltd. (the 'Holding Company') and its Subsidiary namely M/s Sharad Quench Pvt. Ltd. (SQPL), for the quarter and year ended 31st March, 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Holding Company at their meeting held on 30th May, 2025.				
2	The Group operates in one Segment only i.e. Beverage", so no separate Segment reporting is required.				
3	These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind-AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.				
4	The Holding Company has sold 2,76,550 Equity Shares of Rs. 10/- each (approx. 40.02 %) of M/s Satyanarayan Rice Mill Pvt. Ltd. (SRMPL) on 1st April, 2024 and as a result shareholding of the Holding Company in the said SRMPL has come down to 14.98 % (approx.) only, so SRMPL is no more a subsidiary of the M/s Orient Beverags Ltd. Accordingly financial results of SRMPL has been not included in the above consolidation of financial results for the Quarter and year ended 31st March, 2025.				
5	The Figures for the quarter ended 31st March, 2025 and 31st March, 2024 are the balancing figures between audited figures in respect of full financial year and year to date figures up to the third quarter of respective financial years.				
6	Figures of previous periods have been rearranged/ regrouped, wherever found necessary.				

ORIENT BEVERAGES LIMITED

Bisleri

Regd. Office : Aspe 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 : L15520WB1980PLC024710

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

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

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

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

P. Tiwari
Partner
Membership No. 016590

For Orient Beverages Ltd.

N. K. Poddar
Chairman

V. V. Agarwalla
Chairman
Audit Committee

A. K. Singhania
Chief Financial Officer

Place: Kolkata
Dated: May 30, 2025

We Certify that this is the true
Copy of the Report Digitally Signed
by us on 30th May 2025.

Certified True Copy

TIWARI & COMPANY
Chartered Accountants

02 JUN 2025



107/1, Park Street
Kolkata - 700 016

Works & Bldg. Mumbai Highway, Salap More, Howrah - 711 409

• Sankral Industrial Park, Near Dhulagari Toll Plaza, Bhagabatipur, Howrah - 711 313

TIWARI & COMPANY

Partner