

ORIENT BEVERAGES LIMITED



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

OBL: CS: 2025: 131

Dated: 14th November, 2025

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

Dear Sir/Madam,

Sub: Results/ Outcome of Board Meeting of the Company

We wish to inform you that the Board of Directors at their meeting held on 14th November, 2025 has approved and decided the followings:

1. Pursuant to Regulation 30 read with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended), We enclosed herewith please find Statement of Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2025 along with Limited Review Report on the same by the Statutory Auditors of the Company. The said results have been duly considered and taken on record by the Board of Directors at their meeting held on 14th November, 2025. Further, the said results have been duly certified by the Chief Executive Officer and Chief Financial Officer of the Company pursuant to Regulation 33(2)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended).
2. Appointment of M/s Agarwal Aupam & Associates as Internal Auditor of the Company for FY 2025-26.

The Board Meeting commenced at 11.00 AM and concluded at 6.45 P.M.

This is for your kind information and records.

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

Jiyut Prasad
Company Secretary

Encl: As above.

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



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

Tiwari & Company

CHARTERED ACCOUNTANTS

107/1, PARK STREET, KOLKATA – 700 016

EMAIL: tiwaripee@yahoo.com

PHONE – 2226 9275 / 2226 9217

Independent Auditor's Review Report on Unaudited Financial Standalone Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter and Half Year ended September 30, 2025

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

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Orient Beverages Limited** (the 'Company') for the quarter and half year ended September 30 2025 (the 'Statement') being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. The preparation of this statement in accordance with the recognition and measurement principles as laid down in Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read together with relevant rules and other accounting principles generally accepted in India is the responsibility of the Company's management and has been approved by the Board of Directors of the Company on 14th November, 2025. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit, and accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For TIWARI & COMPANY

Chartered Accountants

Firm's Registration Number – 309112E

(Parmanand Tiwari)

Partner

Membership No. 016590

UDIN: 25016590BMJKWY7820

Place: Kolkata

Date: November 14, 2025

ORIENT BEVERAGES LIMITED

CIN: L15520WB1960PLC024710

Regd. Office : "Aelpe Court", 3rd Floor,

225C, A. J. C. Bose Road, Kolkata - 700020, W. B., Ph: (033) 2281-7001

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

Sl No	Particulars	Quarter Ended			Half Year ended		(₹ in Lakh)
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
I	Income						
	(a) Revenue from Operations	3642	4126	3,485	7,768	7,342	14,229
	(b) Other Income	224	252	200	476	387	962
	Total Income	3,866	4,378	3,685	8,244	7,729	15,191
II	Expenses						
	a) Cost of Materials Consumed	630	823	664	1453	1403	2695
	b) Purchase of Stock-in-Trade	863	1021	892	1884	1,838	3,647
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	38	11	(24)	49	8	(42)
	d) Employee Benefits Expense	590	587	549	1177	1095	2293
	e) Finance Costs	215	195	195	410	367	769
	f) Depreciation and Amortisation Expense	57	57	59	114	125	252
	g) Other Expenses	1342	1425	1,289	2767	2,651	5,226
	Total Expenses	3,735	4,119	3,624	7,854	7,487	14,840
III	Profit before exceptional items and tax (I - II)	131	259	61	390	242	351
IV	Exceptional items	-	-	-	-	-	-
V	Profit before Tax (III - IV)	131	259	61	390	242	351
VI	Tax Expenses:						
	a) Current Tax	32	60	-	92	-	19
	b) Deferred Tax Expenses/ (Credit)	-	15	50	15	53	62
	c) Tax for Earlier Years	-	-	-	-	-	-
		32	75	50	107	53	81
VII	Profit/ (Loss) for the period (V - VI)	99	184	11	283	189	270
VIII	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to the Standalone Statement of Profit and Loss	3	3	-	6	-	12
	(ii) Income Tax relating to Items that will not be reclassified the Standalone Statement of Profit and Loss	(1)	(1)	-	(2)	-	(3)
	(B) (i) Items that will be reclassified to the Standalone Statement of Profit and Loss	-	-	-	-	-	-
	(ii) Income Tax relating to Items that will be reclassified the Standalone Statement of Profit and Loss	-	-	-	-	-	-
	Total Other Comprehensive Income	2	2	-	4	-	9
IX	Total Comprehensive Income for the period (VII+VIII)	101	186	11	287	189	279
X	Paid-up Equity Share Capital (Face value of ₹10/- per share)	216.15	216.15	216.15	216.15	216.15	216.15
XI	Other Equity as per Balance Sheet of the previous accounting year	-	-	-	-	-	1891
XII	Earnings Per Share of ₹10/- each (Not annualised)						
	- Basic & Diluted (₹)	4.58	8.51	0.51	13.09	8.74	12.49

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For ORIENT BEVERAGES LTD.

Chairman

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(₹ in Lakh)

Sl. No.	Particulars	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
A	ASSETS		
1	Non - Current Assets		
	a) Property, Plant and Equipment	2,244	2,275
	b) Right-of-use Assets	649	676
	c) Capital Work-in-Progress	13	11
	d) Financial Assets		
	i) Investments	284	284
	ii) Other Financial Assets	225	224
	e) Deferred Tax Assets (Net)	87	103
	f) Other Non - Current Assets	510	581
	Total Non - Current Assets	4,012	4,154
2	Current Assets		
	a) Inventories	1,246	1,240
	b) Financial Assets		
	i) Investments	111	168
	ii) Trade Receivables	1,219	1,177
	iii) Cash and Cash Equivalents	621	574
	iv) Bank Balances other than Cash and Cash Equivalents	4	4
	v) Loans	4,429	3,888
	c) Current Tax Assets (Net)	-	37
	d) Other Current Assets	1,903	1,339
	Total Current Assets	9,533	8,427
	TOTAL ASSETS	13,545	12,581
B	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity Share Capital	216	216
	b) Other Equity	2,178	1,891
	Total Equity	2,394	2,107
2	Liabilities		
	Non - Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	3,494	3,500
	ii) Lease Liabilities	397	399
	iii) Trade Payables		
	Total outstanding dues of Micro Enterprises and Small Enterprises	-	-
	Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	-	-
	iv) Other Financial Liabilities	357	329
	b) Provisions	103	90
	Total Non-Current Liabilities	4,351	4,318
3	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	4,198	3,684
	ii) Lease Liabilities	40	40
	iii) Trade Payables		
	Total outstanding dues of Micro Enterprises and Small Enterprises	155	139
	Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	722	786
	iv) Other Financial Liabilities	985	819
	b) Other Current Liabilities	544	575
	c) Current Tax Liabilities (Net)	48	-
	d) Provisions	108	113
	Total Current Liabilities	6,800	6,156
	TOTAL EQUITY AND LIABILITIES	13,545	12,581

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For ORIENT BEVERAGES LTD.


Chairman

UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

Particulars	(₹ in Lakh)	
	Half Year Ended	
	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)
A. Cash Flows from Operating Activities:		
Profit before Tax	390	242
Adjustments for:		
Depreciation and Amortisation Expense	114	125
Interest Received	(249)	(192)
Finance Costs	410	367
Profit on Sale of Property, Plant and Equipment	(3)	-
Profit on sale of Investment (Shares)	-	(34)
Profit on Sale of Mutual Fund Investments	(4)	-
Loss on Sale of Property, Plant and Equipment	-	1
Loss on Sale of Mutual Fund Investments	1	-
(Appreciation)/ Diminution in the value of Mutual Fund Current Investment	(4)	27
Re-measurement of Employee Benefits	6	-
Operating Profit before Working Capital Changes	661	536
Changes in Working Capital:		
(Increase) / Decrease in Inventories	(6)	31
(Increase) / Decrease in Trade Receivables	(42)	(302)
(Increase) / Decrease in Financial Assets - Loans	1	(11)
(Increase) / Decrease in Other Current Assets	(564)	(781)
(Increase) / Decrease in Other Financial Assets	(1)	(13)
(Increase) / Decrease in Other Non - Current Assets	71	-
Increase/ (Decrease) in Lease Liabilities	(2)	(13)
Increase/ (Decrease) in Trade Payables	(48)	(14)
Increase / (Decrease) in Provisions	8	(19)
Increase/ (Decrease) in Other Financial Liabilities	194	406
Increase/ (Decrease) in Other Current Liabilities	(31)	(27)
Cash Generated from Operations	241	(207)
Income Tax paid (Net of Provision)	(7)	(16)
Net Cash Flow from Operating Activities	234	(223)
B. Cash Flow from Investing Activities:		
Purchase of Property, Plant and Equipment	(64)	(181)
Proceeds from Sale of Property, Plant and Equipment	9	-
Purchase of Current Investments	(44)	(253)
Proceeds from Sale of Current Investments	108	201
Purchase of Non - Current Investments	(1)	(32)
Proceeds from Sale of Non Current Investments	-	82
Loan given to the Parties	(542)	(700)
Interest Received	249	192
Net Cash Flow from Investing Activities	(285)	(691)
C. Cash Flow from Financing Activities:		
Proceeds from Long Term Borrowings	(6)	1,690
Proceeds from Short Term Borrowings	514	(245)
Finance Costs	(410)	(367)
Net Cash used in Financing Activities	98	1,078
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	47	164
Opening Cash and Cash Equivalent	574	418
Closing Cash and Cash Equivalent	621	582
Components of Cash and Cash Equivalents		
On Current Accounts	558	395
Cash on Hand	63	187
Cash and Bank Balances	621	582

Notes:

- 1 The above standalone unaudited financial results of Orient Beverages Ltd. (the 'Company') for the quarter and half year ended 30th September, 2025 were reviewed by the Audit Committee and thereafter, approved by the Board of Directors and was taken on record at their meeting held on 14th November, 2025. The Statutory Auditors have carried out a limited review of the above financial results for the quarter and half year ended 30th September, 2025.
- 2 The Company operates in one segment only i.e. Beverage, therefore there is no requirement of segment reporting.
- 3 These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind-AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- 4 Figures of previous periods have been rearranged/ regrouped, wherever found necessary.

For Orient Beverages Limited

Place : Kolkata
Dated : 14th November, 2025



N. K. Poddar
Chairman
DIN - 00304291

Tiwari & Company

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

Independent Auditor's Review Report on Unaudited Consolidated Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter and Half Year ended September 30, 2025

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

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Orient Beverages Limited** (the 'Holding') and its subsidiary (the Holding and its subsidiary together referred to as "the Group") for the quarter and half year ended September 30 2025 (the 'Statement') being submitted by the Holding pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding's Management and approved by the Holding's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit, and accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the following entities:
 - a) Orient Beverages Ltd., Holding, and
 - b) Sharad Quench Pvt. Ltd., Subsidiary
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of the subsidiary, whose unaudited interim financial results include (without giving effect to elimination of intra group transactions) total assets of Rs.591 lakh as at September 30, 2025, total revenues of Rs. 523 Lakhs and Rs. 1086 lakh, total net profit/ (Loss) after tax of (Rs. 27 lakh) and (Rs.40 lakh), total comprehensive income of (Rs 27 lakh) and (Rs.40 lakh), for the quarter ended September 30, 2025 and the half year ended on that date respectively, and net cash outflows of Rs.18 lakh for the period from April 01, 2025 to September 30, 2025 as considered in the Statement which have been reviewed by the independent auditors. The independent auditors' report on interim financial results of this entity have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of this subsidiary is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.
Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the work done and the report of the other auditors.

For Tiwari & Co.,
Chartered Accountants
Firm's Registration No. 309112E

Parmanand Tiwari
Partner
Membership No. 016590
UDIN: 25016590BMJKWZ2355

Place: Kolkata
Date: November 14, 2025

ORIENT BEVERAGES LIMITED

CIN: L15520WB1960PLC024710

Regd. Office : "Aelpe Court", 3rd Floor,

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

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

SI No	Particulars	Quarter Ended			Half Year ended		(₹ in Lakh)
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income						
	(a) Revenue from Operations	4164	4687	4,001	8,851	8,435	16,366
	(b) Other Income	225	253	202	478	390	970
	Total Income	4,389	4,940	4,203	9,329	8,825	17,336
II	Expenses						
	a) Cost of Materials Consumed	981	1187	977	2168	2021	3940
	b) Purchase of Stock-in-Trade	863	1021	892	1884	1,838	3,647
	c) Changes In Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	38	9	(30)	47	23	(26)
	d) Employee Benefits Expense	648	646	601	1294	1196	2566
	e) Finance Costs	214	196	194	410	366	772
	f) Depreciation and Amortisation Expense	58	58	60	116	127	256
	g) Other Expenses	1482	1578	1,436	3060	2,941	5,789
	Total Expenses	4,284	4,695	4,130	8,979	8,512	16,944
III	Profit before exceptional items and tax (I - II)	105	245	73	350	313	392
IV	Exceptional Items	-	-	-	-	-	-
V	Profit before Tax (III - IV)	105	245	73	350	313	392
VI	Tax Expenses:						
	a) Current Tax	32	60	-	92	-	30
	b) Deferred Tax Expenses/ (Credit)	-	15	50	15	53	61
	c) Tax for Earlier Years	-	-	-	-	-	(1)
		32	75	50	107	53	90
VII	Profit/ (Loss) for the period (V - VI)	73	170	23	243	260	302
VIII	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to the Consolidated Statement of Profit and Loss	3	3	-	6	-	12
	(ii) Income Tax relating to Items that will not be reclassified the Consolidated Statement of Profit and Loss	(1)	(1)	-	(2)	-	(3)
	Total Other Comprehensive Income	2	2	-	4	-	9
IX	Total Comprehensive Income for the period (VII+VIII)	75	172	23	247	260	311
X	Paid-up Equity Share Capital (Face value of ₹10/- per share)	216.15	216.15	216.15	216.15	216.15	216.15
XI	Other Equity as per Balance Sheet of the previous accounting year	-	-	-	-	-	1885
XII	Earnings Per Share of ₹10/- each (Not annualised)						
	- Basic & Diluted (₹)	3.38	7.86	1.06	11.24	12.03	13.97

For ORIENT BEVERAGES LTD.

Chairman

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

		(₹ In Lakh)	
Sl. No.	Particulars	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
A	ASSETS		
1	Non - Current Assets		
	a) Property, Plant and Equipment	2,253	2,285
	b) Right-of-use Assets	649	676
	c) Capital Work-in-Progress	13	11
	d) Financial Assets		
	i) Investments	274	274
	ii) Other Financial Assets	315	314
	e) Deferred Tax Assets (Net)	88	105
	f) Other Non - Current Assets	510	581
	Total Non - Current Assets	4,102	4,246
2	Current Assets		
	a) Inventories	1,359	1,322
	b) Financial Assets		
	i) Investments	111	168
	ii) Trade Receivables	1,423	1,390
	iii) Cash and Cash Equivalents	654	625
	iv) Bank Balances other than Cash and Cash Equivalents	4	4
	v) Loans	4,421	3,881
	c) Current Tax Assets (Net)	-	36
	d) Other Current Assets	2,025	1,482
	Total Current Assets	9,997	8,908
	TOTAL ASSETS	14,099	13,154
B	EQUITY AND LIABILITIES		
1	Equity		
	a) Share Capital	216	216
	b) Other Equity	2,132	1,885
	Total Equity	2,348	2,101
2	Liabilities		
	Non - Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	3,494	3,500
	ii) Lease Liabilities	397	399
	iii) Trade Payables		
	Total outstanding dues of Micro Enterprises and Small Enterprises	-	-
	Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	-	-
	iv) Other Financial Liabilities	357	329
	b) Provisions	103	90
	Total Non-Current Liabilities	4,351	4,318
3	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	4,198	3,684
	ii) Lease Liabilities	40	40
	iii) Trade Payables		
	Total outstanding dues of Micro Enterprises and Small Enterprises	155	139
	Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	1,264	1,271
	iv) Other Financial Liabilities	995	829
	b) Other Current Liabilities	594	658
	c) Current Tax Liabilities (Net)	46	-
	d) Provisions	108	114
	Total Current Liabilities	7,400	6,735
	TOTAL EQUITY AND LIABILITIES	14,099	13,154

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For ORIENT BEVERAGES LTD.


Chairman

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

		(₹ in Lakh)	
Particulars	Half Year Ended		
	30.09.2025 (Unaudited) ₹	30.09.2024 (Unaudited) ₹	
A. Cash Flows from Operating Activities:			
Profit before Tax	350	313	
Adjustments for:			
Depreciation and Amortisation Expense	116	127	
Interest Received	(252)	(194)	
Finance Costs	410	366	
Profit on Sale of Property, Plant and Equipment	(3)	-	
Profit on Sale of Investment (Shares)	-	(34)	
Profit on Sale of Mutual Fund Investments	(4)	-	
Loss on Sale of Property, Plant and Equipment	-	1	
Loss on Sale of Mutual Fund Investments	1	-	
(Appreciation)/ Diminution in the value of Mutual Fund: Current Investment	(4)	27	
Re-measurement of Employee Benefits	6	-	
Operating Profit before Working Capital Changes	620	606	
Changes In Working Capital:			
(Increase) / Decrease in Inventories	(37)	33	
(Increase) / Decrease in Trade Receivables	(33)	(463)	
(Increase) / Decrease in Financial Assets - Loans	8	(5)	
(Increase) / Decrease in Other Current Assets	(543)	(985)	
(Increase) / Decrease in Other Financial Assets	(1)	(13)	
(Increase) / Decrease in Other Non - Current Assets	71	-	
Increase/ (Decrease) in Lease Liabilities	(2)	(13)	
Increase/ (Decrease) in Trade Payables	9	28	
Increase / (Decrease) in Provisions	7	(19)	
Increase/ (Decrease) in Other Financial Liabilities	194	459	
Increase/ (Decrease) in Other Current Liabilities	(64)	53	
Cash Generated from Operations	229	(319)	
Income Tax paid (Net of Provision)	(10)	93	
Net Cash Flow from Operating Activities	219	(226)	
B. Cash Flow from Investing Activities:			
Purchase of Property, Plant and Equipment	(64)	(181)	
Proceeds from Sale of Property, Plant and Equipment	9	-	
Purchase of Current Investments	(44)	(253)	
Proceeds from Sale of Current Investments	108	201	
Purchase of Non - Current Investments	(1)	(32)	
Proceeds from Sale of Non Current Investments	-	82	
Loan given to the Parties	(548)	(726)	
Interest Received	252	194	
Net Cash Flow from Investing Activities	(288)	(715)	
C. Cash Flow from Financing Activities:			
Proceeds from Long Term Borrowings	(6)	1,690	
Proceeds from Short Term Borrowings	514	(245)	
Finance Costs	(410)	(366)	
Net Cash used in Financing Activities	98	1,079	
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	29	138	
Opening Cash and Cash Equivalent	625	484	
Closing Cash and Cash Equivalent	654	622	
Components of Cash and Cash Equivalents			
On Current Accounts	590	435	
Cash on Hand	64	187	
Cash and Bank Balances	654	622	

Notes:

- 1 The above consolidated unaudited financial results of Orient Beverages Ltd. (Holding Company) and its subsidiary for the quarter and half year ended 30th September, 2025 were reviewed by the Audit Committee and thereafter, approved by the Board of Directors of the Holding Company at their meeting held on 14th November, 2025. The Statutory Auditors have carried out a limited review of the above financial results for the quarter and half year ended 30th September, 2025.
- 2 The Group operates in one Segment only i.e. Beverage, so no separate Segment reporting is required.
- 3 These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind-AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- 4 Figures of previous periods have been rearranged/ regrouped, wherever found necessary.

Place : Kolkata

Dated : 14th November, 2025



For ORIENT BEVERAGES LIMITED

A handwritten signature in blue ink, appearing to be "N. K. Poddar".

N. K. Poddar
Chairman
DIN - 00304291