# ORIENT BEVERAGES LIMITED

Bisleri

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

OBL: CS: 2026: 90 Dated: 13th November, 2026

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

Dear Sir/Madam,

Sub: Results/ Outcome of Board Meeting of the Company

In terms of Regulation 30, 33 and Schedule II of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, we inform/submit that the Board of Directors at their meeting held today, i.e. November 13, 2026, have, inter-alia, considered, approved and taken on record the Statements of Unaudited Standalone and Consolidated Financial Results of the Company for the second quarter and half year ended 30th September, 2026 and the Limited Review Report of the Auditors thereon. All other agenda were approved at the meeting.

The Board Meeting commenced at 11.00 AM and concluded at 6.20 P.M.

This is for your kind information and records.

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

JIYUT PRASAD Digitally signed by JIYUT PRASAD
Date: 2026.11.13 18:22:55 +05'30'

Jiyut Prasad
Company Secretary

Encl: As above.

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

*Tiwari & Company*

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

**Independent Auditor's Review Report on Unaudited Financial Standalone Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter ended September 30, 2026**

**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 ended September30, 2026 (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 13th November, 2026. 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.

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

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 recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

TIWARI & COMPANY
Partner

**Parmanand Tiwari**
**Partner**
**Membership No.016590**
**UDIN: 26016590PQHXBY1306**

**Place: Kolkata**
**Date: 13th November, 2026**

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

# ORIENT BEVERAGES LIMITED

CIN: L15520WB1960PLC024710

Regd. Office : "Aelpe Court", 3rd Floor,
225C, A. J. C. Bose Road, Kolkata - 700020, W. B., Ph: (033) 2281-7001
Website: www.obl.org.in, Email: cs@obl.org.in

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(₹ in Lakh)

| Sl No | Particulars | Quarter Ended | | | Half Year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2026 (Unaudited) | 30.06.2026 (Unaudited) | 30.09.2025 (Unaudited) | 30.09.2026 (Unaudited) | 30.09.2025 (Unaudited) | 31.03.2026 (Audited) |
| I | Income | | | | | | |
| | (a) Revenue from Operations | 4684 | 4861 | 3,642 | 9,545 | 7,768 | 15,713 |
| | (b) Other Income | 292 | 198 | 224 | 490 | 476 | 990 |
| | Total Income | 4,976 | 5,059 | 3,866 | 10,035 | 8,244 | 16,703 |
| II | Expenses | | | | | | |
| | a) Cost of Materials Consumed | 966 | 940 | 630 | 1906 | 1453 | 2916 |
| | b) Purchase of Stock-in-Trade | 1087 | 1172 | 863 | 2259 | 1,884 | 3,905 |
| | c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade | 15 | 113 | 38 | 128 | 49 | (51) |
| | d) Employee Benefits Expense | 682 | 601 | 590 | 1283 | 1177 | 2401 |
| | e) Finance Costs | 285 | 213 | 215 | 498 | 410 | 820 |
| | f) Depreciation and Amortisation Expense | 45 | 81 | 57 | 126 | 114 | 266 |
| | g) Other Expenses | 1611 | 1634 | 1,342 | 3245 | 2,767 | 5,680 |
| | Total Expenses | 4,691 | 4,754 | 3,735 | 9,445 | 7,854 | 15,937 |
| III | Profit before exceptional items and tax (I - II) | 285 | 305 | 131 | 590 | 390 | 766 |
| IV | Exceptional items | - | - | - | - | - | - |
| V | Profit before Tax (III - IV) | 285 | 305 | 131 | 590 | 390 | 766 |
| VI | Tax Expenses: | | | | | | |
| | a) Current Tax | 74 | 80 | 32 | 154 | 92 | 202 |
| | b) Deferred Tax Expenses/ (Credit) | (4) | 3 | - | (1) | 15 | 14 |
| | c) Tax for Earlier Years | - | - | - | - | - | (17) |
| | | 70 | 83 | 32 | 153 | 107 | 199 |
| VII | Profit/ (Loss) for the period (V - VI) | 215 | 222 | 99 | 437 | 283 | 567 |
| VIII | Other Comprehensive Income | | | | | | |
| | (A) (i) Items that will not be reclassified to the Standalone Statement of Profit and Loss | 10 | 11 | 3 | 21 | 6 | 43 |
| | (ii) Income Tax relating to Items that will not be reclassified the Standalone Statement of Profit and Loss | (2) | (3) | (1) | (5) | (2) | (11) |
| | (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 | 8 | 8 | 2 | 16 | 4 | 32 |
| IX | Total Comprehensive Income for the period (VII+VIII) | 223 | 230 | 101 | 453 | 287 | 599 |
| 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 | - | - | - | - | - | 2490 |
| XII | Earnings Per Share of ₹10/- each (Not annualised) | | | | | | |
| | - Basic & Diluted (₹ ) | 9.95 | 10.27 | 4.58 | 20.22 | 13.09 | 26.23 |



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

For ORIENT BEVERAGES LTD

Chairman

## UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(₹ in Lakh)

| Sl. No. | Particulars | As at 30.09.2026 (Unaudited) | As at 31.03.2026 (Audited) |
|---|---|---|---|
| A | **ASSETS** | | |
| 1 | **Non - Current Assets** | | |
| | a) Property, Plant and Equipment | 2,329 | 2,287 |
| | b) Right-of-use Assets | 1,575 | 3,093 |
| | c) Capital Work-in-Progress | 45 | 16 |
| | d) Financial Assets | | |
| | i) Investments | 693 | 565 |
| | ii) Other Financial Assets | 210 | 490 |
| | e) Deferred Tax Assets (Net) | 74 | 79 |
| | f) Other Non - Current Assets | 823 | 773 |
| | **Total Non - Current Assets** | 5,749 | 7,303 |
| 2 | **Current Assets** | | |
| | a) Inventories | 1,243 | 1,442 |
| | b) Financial Assets | | |
| | i) Investments | 2 | 16 |
| | ii) Trade Receivables | 1,524 | 1,169 |
| | iii) Cash and Cash Equivalents | 853 | 573 |
| | iv) Bank Balances other than Cash and Cash Equivalents | 3 | 3 |
| | v) Loans | 5,222 | 4,495 |
| | c) Current Tax Assets (Net) | - | - |
| | d ) Other Current Assets | 2,539 | 1,847 |
| | **Total Current Assets** | 11,386 | 9,545 |
| | **TOTAL ASSETS** | 17,135 | 16,848 |
| B | **EQUITY AND LIABILITIES** | | |
| 1 | Equity | | |
| | a) Equity Share Capital | 216 | 216 |
| | b) Other Equity | 2,943 | 2,490 |
| | **Total Equity** | 3,159 | 2,706 |
| 2 | **Liabilities** | | |
| | **Non - Current Liabilities** | | |
| | a) Financial Liabilities | | |
| | i) Borrowings | 4,461 | 3,483 |
| | ii) Lease Liabilities | 1,239 | 2,718 |
| | 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 | 453 | 413 |
| | b) Provisions | 121 | 100 |
| | **Total Non-Current Liabilities** | 6,274 | 6,714 |
| 3 | **Current Liabilities** | | |
| | a) Financial Liabilities | | |
| | i) Borrowings | 4,658 | 4,707 |
| | ii) Lease Liabilities | 109 | 109 |
| | iii) Trade Payables | | |
| | Total outstanding dues of Micro Enterprises and Small Enterprises | 282 | 206 |
| | Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises | 670 | 759 |
| | iv) Other Financial Liabilities | 912 | 870 |
| | b) Other Current Liabilities | 800 | 574 |
| | c) Current Tax Liabilities (Net) | 169 | 77 |
| | d) Provisions | 102 | 126 |
| | **Total Current Liabilities** | 7,702 | 7,428 |
| | **TOTAL EQUITY AND LIABILITIES** | 17,135 | 16,848 |



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

For ORIENT BEVERAGES LTD

Chairman

## UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ in Lakh)

| | Particulars | Half Year Ended 30.09.2026 (Unaudited) | Half Year Ended 30.09.2025 (Unaudited) |
|---|---|---|---|
| A. | **Cash Flows from Operating Activities:** | | |
| | **Profit before Tax** | 590 | 390 |
| | **Adjustments for:** | | |
| | Depreciation and Amortisation Expense | 126 | 114 |
| | Interest Received | (316) | (249) |
| | Finance Costs | 498 | 410 |
| | Profit on Sale of Property, Plant and Equipment | - | (3) |
| | Profit on sale of Investment (Shares) | - | - |
| | Profit on Sale of Mutual Fund Investments | (1) | (4) |
| | Loss on Sale of Mutual Fund Investments | - | 1 |
| | (Appreciation)/ Diminution in the value of Mutual Fund: Non - Current Investment | (1) | (4) |
| | Re-measurement of Employee Benefits | 21 | 6 |
| | Operating Profit before Working Capital Changes | **917** | **661** |
| | **Changes in Working Capital:** | | |
| | (Increase) / Decrease in Inventories | 199 | (6) |
| | (Increase) / Decrease in Trade Receivables | (355) | (42) |
| | (Increase) / Decrease in Financial Assets - Loans | (5) | 1 |
| | (Increase) / Decrease in Other Current Assets | (692) | (564) |
| | (Increase) / Decrease in Other Financial Assets | 280 | (1) |
| | (Increase) / Decrease in Other Non - Current Assets | (50) | 71 |
| | Increase/ (Decrease) in Lease Liabilities (Net) | 13 | (2) |
| | Increase/ (Decrease) in Trade Payables | (13) | (48) |
| | Increase / (Decrease) in Provisions | (3) | 8 |
| | Increase/ (Decrease) in Other Financial Liabilities | 82 | 194 |
| | Increase/ (Decrease) in Other Current Liabilities | 226 | (31) |
| | Cash Generated from Operations | **599** | **241** |
| | Income Tax paid (Net of Provision) | (62) | (7) |
| | **Net Cash Flow from Operating Activities** | **537** | **234** |
| B. | **Cash Flow from Investing Activities:** | | |
| | Purchase of Property, Plant and Equipment | (171) | (64) |
| | Proceeds from Sale of Property, Plant and Equipment | - | 9 |
| | Purchase of Current Investments | - | (44) |
| | Proceeds from Sale of Current Investments | 17 | 108 |
| | Purchase of Non - Current Investments | (128) | (1) |
| | Loan given to the Parties | (722) | (542) |
| | Interest Received | 316 | 249 |
| | **Net Cash Flow from Investing Activities** | **(688)** | **(285)** |
| C. | **Cash Flow from Financing Activities:** | | |
| | Proceeds from Long Term Borrowings | 978 | (6) |
| | Proceeds from Short Term Borrowings | (49) | 514 |
| | Finance Costs | (498) | (410) |
| | **Net Cash used in Financing Activities** | **431** | **98** |
| | Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C) | 280 | 47 |
| | Opening Cash and Cash Equivalent | 573 | 574 |
| | Closing Cash and Cash Equivalent | **853** | **621** |
| | Components of Cash and Cash Equivalents | | |
| | On Current Accounts | 656 | 558 |
| | Cash on Hand | 197 | 63 |
| | Cash and Bank Balances | **853** | **621** |
| | | - | - |



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

For ORIENT BEVERAGES LTD

Chairman

Notes:

1. The above standalone unaudited financial results of Orient Beverages Ltd. (the 'Company') for the quarter and half year ended 30th September, 2026 were reviewed by the Audit Committee and thereafter , approved by the Board of Directors and was taken on record at their meeting held on 13th November, 2026. The Statutory Auditors have carried out a limited review of the above financial results for the quarter and half year ended 30th September, 2026.

2. The Company operates in one segment only i.e. Beverage, therefore there is no requirement of segment reporting.

3. These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind-AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

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

For Orient Beverages Limited

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

N. K. Poddar
Chairman
DIN - 00304291

Place : Kolkata
Dated : 13th November, 2026

TIWARI & COMPANY
Chartered Accountants
13 NOV 2025
107/1, Park Street
Kolkata- 700...

*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 ended September 30, 2026**

**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 ended September 30, 2026 (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 Limited, Holding Company and
   b) Sharad Quench Pvt. Ltd, Subsidiary

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of one subsidiary, whose unaudited interim financial results (before giving effect to elimination of intra group transactions) include total assets of Rs.718 Lakh as at 30th September, 2026, total revenues of Rs. 575 Lakh and Rs. 1065 Lakh, total net profit/(loss) after tax of (Rs. 81 Lakh) and (Rs. 92 Lakh), total comprehensive income of (Rs. 81 Lakh) and (Rs.92 Lakh), for the quarter ended September 30, 2026 and the half year ended on that date respectively, and net Cash inflows of Rs. 14.30 Lakh for the period from April 01, 2026 to September 30, 2026 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 Number 309112E**

TIWARI & COMPANY
Partner

**Parmanand Tiwari**
**Partner**
**Membership No. 016590**
**UDIN: 26016590UQYEGT9179**

**Place: Kolkata**
**Date: 13th November 2026**

TIWARI & COMPANY
Chartered Accountants
13 NOV 2025
107/1, Park Street
Kolkata - 700 016

# ORIENT BEVERAGES LIMITED

CIN: L15520WB1960PLC024710

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

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

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(₹ in Lakh)

| Sl No | Particulars | Quarter Ended | | | Half Year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2026 (Unaudited) | 30.06.2026 (Unaudited) | 30.09.2025 (Unaudited) | 30.09.2026 (Unaudited) | 30.09.2025 (Unaudited) | 31.03.2026 (Audited) |
| I | Income | | | | | | |
| | (a) Revenue from Operations | 5257 | 5349 | 4,164 | 10,606 | 8,851 | 17,781 |
| | (b) Other Income | 292 | 200 | 225 | 492 | 478 | 998 |
| | Total Income | 5,549 | 5,549 | 4,389 | 11,098 | 9,329 | 18,779 |
| II | Expenses | | | | | | |
| | a) Cost of Materials Consumed | 1410 | 1317 | 981 | 2727 | 2168 | 4338 |
| | b) Purchase of Stock-in-Trade | 1087 | 1172 | 863 | 2259 | 1,884 | 3,905 |
| | c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade | 17 | 107 | 38 | 124 | 47 | (44) |
| | d) Employee Benefits Expense | 705 | 622 | 648 | 1327 | 1294 | 2654 |
| | e) Finance Costs | 289 | 217 | 214 | 506 | 410 | 835 |
| | f) Depreciation and Amortisation Expense | 45 | 82 | 58 | 127 | 116 | 268 |
| | g) Other Expenses | 1792 | 1738 | 1,482 | 3530 | 3,060 | 6,239 |
| | Total Expenses | 5,345 | 5,255 | 4,284 | 10,600 | 8,979 | 18,195 |
| III | Profit before exceptional items and tax (I - II) | 204 | 294 | 105 | 498 | 350 | 584 |
| IV | Exceptional items | - | - | - | - | - | - |
| V | Profit before Tax (III - IV) | 204 | 294 | 105 | 498 | 350 | 584 |
| VI | Tax Expenses: | | | | | | |
| | a) Current Tax | 74 | 80 | 32 | 154 | 92 | 202 |
| | b) Deferred Tax Expenses/ (Credit) | (4) | 3 | - | (1) | 15 | 14 |
| | c) Tax for Earlier Years | - | - | - | - | - | (16) |
| | | 70 | 83 | 32 | 153 | 107 | 200 |
| VII | Profit/ (Loss) for the period (V - VI) | 134 | 211 | 73 | 345 | 243 | 384 |
| VIII | Other Comprehensive Income | | | | | | |
| | (A) (i) Items that will not be reclassified to the Consolidated Statement of Profit and Loss | 10 | 11 | 3 | 21 | 6 | 43 |
| | (ii) Income Tax relating to Items that will not be reclassified the Consolidated Statement of Profit and Loss | (2) | (3) | (1) | (5) | (2) | (11) |
| | Total Other Comprehensive Income | 8 | 8 | 2 | 16 | 4 | 32 |
| IX | Total Comprehensive Income for the period (VII+VIII) | 142 | 219 | 75 | 361 | 247 | 416 |
| 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 | - | - | - | - | - | 2301 |
| XII | Earnings Per Share of ₹ 10/- each (Not annualised) | | | | | | |
| | - Basic & Diluted (₹ ) | 6.20 | 9.76 | 3.38 | 15.96 | 11.24 | 17.77 |



TIWARI & COMPANY
Chartered Accountants
13 NOV 2025
107/1, Park Street
Kolkata - 700 0

For ORIENT BEVERAGES LTD

Chairman

## UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(₹ in Lakh)

| Sl. No. | Particulars | As at 30.09.2026 (Unaudited) | As at 31.03.2026 (Audited) |
|---|---|---|---|
| A | ASSETS | | |
| 1 | Non - Current Assets | | |
| | a) Property, Plant and Equipment | 2,335 | 2,294 |
| | b) Right-of-use Assets | 1,575 | 3,093 |
| | c) Capital Work-in-Progress | 45 | 16 |
| | d) Financial Assets | | |
| | i) Investments | 683 | 555 |
| | ii) Other Financial Assets | 317 | 593 |
| | e) Deferred Tax Assets (Net) | 76 | 81 |
| | f) Other Non - Current Assets | 823 | 773 |
| | Total Non - Current Assets | 5,854 | 7,405 |
| 2 | Current Assets | | |
| | a) Inventories | 1,366 | 1,478 |
| | b) Financial Assets | | |
| | i) Investments | 2 | 16 |
| | ii) Trade Receivables | 1,826 | 1,449 |
| | iii) Cash and Cash Equivalents | 870 | 577 |
| | iv) Bank Balances other than Cash and Cash Equivalents | 3 | 3 |
| | v) Loans | 5,184 | 4,438 |
| | c) Current Tax Assets (Net) | - | - |
| | d) Other Current Assets | 2,695 | 2,042 |
| | Total Current Assets | 11,946 | 10,003 |
| | TOTAL ASSETS | 17,800 | 17,408 |
| B | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | a) Share Capital | 216 | 216 |
| | b) Other Equity | 2,662 | 2,301 |
| | Total Equity | 2,878 | 2,517 |
| 2 | Liabilities | | |
| | Non - Current Liabilities | | |
| | a) Financial Liabilities | | |
| | i) Borrowings | 4,539 | 3,519 |
| | ii) Lease Liabilities | 1,239 | 2,718 |
| | 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 | 453 | 413 |
| | b) Provisions | 121 | 100 |
| | Total Non-Current Liabilities | 6,352 | 6,750 |
| 3 | Current Liabilities | | |
| | a) Financial Liabilities | | |
| | i) Borrowings | 4,677 | 4,736 |
| | ii) Lease Liabilities | 109 | 109 |
| | iii) Trade Payables | | |
| | Total outstanding dues of Micro Enterprises and Small Enterprises | 282 | 206 |
| | Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises | 1,499 | 1,363 |
| | iv) Other Financial Liabilities | 932 | 880 |
| | b) Other Current Liabilities | 800 | 652 |
| | c) Current Tax Liabilities (Net) | 169 | 69 |
| | d) Provisions | 102 | 126 |
| | Total Current Liabilities | 8,570 | 8,141 |
| | TOTAL EQUITY AND LIABILITIES | 17,800 | 17,408 |



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

For ORIENT BEVERAGES LTD

Chairman

## UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ in Lakh)

| | Particulars | Half Year Ended | |
|---|---|---|---|
| | | 30.09.2026 (Unaudited) | 30.09.2025 (Unaudited) |
| A. | **Cash Flows from Operating Activities:** | | |
| | **Profit before Tax** | 498 | 350 |
| | **Adjustments for:** | | |
| | Depreciation and Amortisation Expense | 127 | 116 |
| | Interest Received | (317) | (252) |
| | Finance Costs | 506 | 410 |
| | Profit on Sale of Property, Plant and Equipment | - | (3) |
| | Profit on Sale of Mutual Fund Investments | (1) | (4) |
| | Loss on Sale of Mutual Fund Investments | - | 1 |
| | (Appreciation)/ Diminution in the value of Mutual Fund Non-Current Investment | (1) | (4) |
| | Re-measurement of Employee Benefits | 21 | 6 |
| | Operating Profit before Working Capital Changes | **833** | **620** |
| | **Changes in Working Capital:** | | |
| | (Increase) / Decrease in Inventories | 112 | (37) |
| | (Increase) / Decrease in Trade Receivables | (377) | (33) |
| | (Increase) / Decrease in Financial Assets - Loans | (5) | 8 |
| | (Increase) / Decrease in Other Current Assets | (653) | (543) |
| | (Increase) / Decrease in Other Financial Assets | 276 | (1) |
| | (Increase) / Decrease in Other Non - Current Assets | (50) | 71 |
| | Increase/ (Decrease) in Lease Liabilities (Net) | 13 | (2) |
| | Increase/ (Decrease) in Trade Payables | 212 | 9 |
| | Increase / (Decrease) in Provisions | (3) | 7 |
| | Increase/ (Decrease) in Other Financial Liabilities | 92 | 194 |
| | Increase/ (Decrease) in Other Current Liabilities | 148 | (64) |
| | Cash Generated from Operations | **598** | **229** |
| | Income Tax paid (Net of Provision) | (54) | (10) |
| | **Net Cash Flow from Operating Activities** | **544** | **219** |
| B. | **Cash Flow from Investing Activities:** | | |
| | Purchase of Property, Plant and Equipment | (171) | (64) |
| | Proceeds from Sale of Property, Plant and Equipment | - | 9 |
| | Purchase of Current Investments | - | (44) |
| | Proceeds from Sale of Current Investments | 17 | 108 |
| | Purchase of Non - Current Investments | (128) | (1) |
| | Loan given to the Parties | (741) | (548) |
| | Interest Received | 317 | 252 |
| | Net Cash Flow from Investing Activities | **(706)** | **(288)** |
| C. | **Cash Flow from Financing Activities:** | | |
| | Proceeds from Long Term Borrowings | 1,020 | (6) |
| | Proceeds from Short Term Borrowings | (59) | 514 |
| | Finance Costs | (506) | (410) |
| | **Net Cash used in Financing Activities** | **455** | **98** |
| | **Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)** | 293 | 29 |
| | Opening Cash and Cash Equivalent | 577 | 625 |
| | Closing Cash and Cash Equivalent | **870** | **654** |
| | Components of Cash and Cash Equivalents | | |
| | On Current Accounts | 673 | 590 |
| | Cash on Hand | 197 | 64 |
| | Cash and Bank Balances | **870** | **654** |
| | | - | - |



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For ORIENT BEVERAGES LTD

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**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, 2026 were reviewed by the Audit Committee and thereafter , approved by the Board of Directors of the Holding Company at their meeting held on 13th November, 2026. The Statutory Auditors have carried out a limited review of the above financial results for the quarter and half year ended 30th September, 2026. |
| 2 | The Group operates in one Segment only i.e. Beverage, so no separate Segment reporting is required. |
| 3 | These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind-AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. |
| 4 | Figures of previous periods have been rearranged/ regrouped, wherever found necessary. |

For ORIENT BEVERAGES LIMITED

N. K. Poddar
Chairman
DIN - 00304291

Place : Kolkata
Dated : 13th November, 2026



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Chartered Accountants
13 NOV 2026
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