

ORIENT BEVERAGES LIMITED



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

OBL: CS: 2026: 17

Dated: 30th May, 2026

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 (LODR) Reg., 2015

We wish to inform you that the Board of Directors of the Company at their meeting held today, i.e. 30th May, 2026 has inter-alia, approved the following:

1. Audited Financial Results (Standalone) for the Quarter and Year ended 31st March, 2026 and Audited Financial Results (Consolidated) for the Quarter and Year ended 31st March, 2026.
2. Appointment of M/s Manoj Shaw & Co. as Secretarial Auditor of the Company for FY 2026-27.

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 6.05 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 - 712 310.
● 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, 2026 and for the year ended March 31, 2026 ("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 2026.

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.



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

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

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

Other Matter

The annual standalone financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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

TIWARI & COMPANY


Partner

Parmanand Tiwari
Partner
Membership No. 016590
UDIN: 26016590OPDHYY9111

Place: Kolkata
Date: May 30, 2026

TIWARI & COMPANY
Chartered Accountants

30 MAY 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 Standalone Audited Financial Results for the quarter and year ended 31st March, 2026

(₹ in Lakhs)

SI No	Particulars	Quarter ended			Year ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
I	Income					
	(a) Revenue from Operations	3947	3998	3,534	15,713	14,229
	(b) Other Income	288	226	303	990	962
	Total Income	4,235	4,224	3,837	16,703	15,191
II	Expenses					
	a) Cost of Materials Consumed	771	692	715	2,916	2,695
	b) Purchase of Stock-in-Trade	942	1079	898	3,905	3,647
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(47)	(53)	(25)	(51)	(42)
	d) Employee Benefits Expense	659	565	583	2,401	2,293
	e) Finance Costs	196	214	204	820	769
	f) Depreciation and Amortisation Expense	93	59	62	266	252
	g) Other Expenses	1592	1321	1,330	5,680	5,226
	Total Expenses	4,206	3,877	3,767	15,937	14,840
III	Profit before exceptional items and tax (I - II)	29	347	70	766	351
IV	Exceptional items	-	-	-	-	-
V	Profit/ (Loss) before Tax (III - IV)	29	347	70	766	351
VI	Tax Expenses					
	a) Current Tax	13	97	19	202	19
	b) Deferred Tax Expenses/ (Credit)	17	(18)	(1)	14	62
	c) Tax for Earlier Years	(17)	-	-	(17)	-
		13	79	18	199	81
VII	Profit/ (Loss) for the period (V - VI)	16	268	52	567	270
VIII	Other Comprehensive Income					
	(A) (i) Items that will not be reclassified to the Statement of Profit and Loss	34	3	13	43	12
	(ii) Income Tax relating to Items that will not be reclassified the Statement of Profit and Loss	(9)	-	(3)	(11)	(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	25	3	10	32	9
IX	Total Comprehensive Income for the period (VII + VIII)	41	271	62	599	279
X	Paid-up Equity Share Capital (Face value of ₹10/- per share)	216.15	216.15	216.15	216.15	216.15
XI	Earnings Per Share (₹10/-) (not annualised for the quarter)					
	- Basic (₹)	0.74	12.40	2.41	26.23	12.49
	- Diluted (₹)	0.74	12.40	2.41	26.23	12.49

Statement of Standalone Assets and Liabilities

(₹ in Lakhs)

Sl. No.	Particulars	As at	As at
		31st March, 2026 Audited	31st March, 2025 Audited
A	ASSETS		
1	Non-Current Assets		
	a) Property, Plant and Equipment	2,287	2,275
	b) Right-of-use Assets	3,093	676
	c) Capital Work-in-Progress	16	11
	d) Financial Assets		
	i) Investments	565	284
	ii) Other Financial Assets	490	224
	e) Deferred Tax Assets (Net)	79	103
	f) Other Non - Current Assets	773	581
	Total Non Current Assets	7,303	4,154
2	Current Assets		
	a) Inventories	1,442	1,240
	b) Financial Assets		
	i) Investments	16	168
	ii) Trade Receivable	1,169	1,177
	iii) Cash and Cash Equivalents	573	574
	iv) Bank Balances other than Cash and Cash Equivalents	3	4
	v) Loans	4,495	3,888
	c) Current Tax Assets (Net)	-	37
	d) Other Current Assets	1,847	1,339
	Total Current Assets	9,545	8,427
	TOTAL ASSETS	16,848	12,581
B	EQUITY AND LIABILITIES		
1	Equity		
	a) Share Capital	216	216
	b) Other Equity	2,490	1,891
	Total Equity	2,706	2,107
	Liabilities		
2	Non-Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	3,483	3,500
	ii) Lease Liabilities	2,718	399
	iii) Trade Payables		
	Due to Micro Enterprises and Small Enterprises	-	-
	Due to creditors other than Micro Enterprises and Small Enterprises	-	-
	iv) Other Financial Liabilities	413	329
	b) Provisions	100	90
	Total Non Current Liabilities	6,714	4,318

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Chartered Accountants

30 MAY 2026

107/1, Park Street
Kolkata - 700 016

For ORIENT BEVERAGES LTD

Chairman

3	Current -Liabilities			
	a) Financial Liabilities			
	i) Borrowings		4,707	3,684
	ii) Lease Liabilities		109	40
	iii) Trade Payables			
	Due to Micro Enterprises and Small Enterprises		206	139
	Due to creditors other than Micro Enterprises and Small Enterprises		759	786
	iv) Other Financial Liabilities		870	819
	b) Other Current Liabilities		574	575
	c) Provisions		126	113
	d) Current Tax Liabilities (Net)		77	-
	Total Current Liabilities		7,428	6,156
	TOTAL EQUITY AND LIABILITIES		16,848	12,581

Statement of Standalone Cash Flow

(₹ in Lakhs)

Particulars	Year ended	
	31.03.2026	31.03.2025
	(Audited)	(Audited)
A. Cash Flows from Operating Activities:		
Profit before Tax	766	351
Adjustments for:		
Depreciation and Amortisation Expense	266	252
Interest Income	(507)	(443)
Finance Costs	820	769
Profit on Sale of Property, Plant and Equipment	(8)	(6)
Profit on Sale of Shares	-	(35)
Profit on Sale of Mutual Fund Investments	(12)	(65)
Loss on Sale of Property, Plant and Equipment	-	4
Loss on Sale of Shares	10	-
Loss on Sale of Mutual Fund Investments	1	3
Diminution/ (Appreciation) in the value of Investments:		
Current Investment	-	31
Non Current Investment	(3)	-
Re-measurement of Employee Benefits	43	12
Operating Profit before Working Capital Changes	1,376	873
Changes in Working Capital:		
(Increase) / Decrease in Inventories	(202)	11
(Increase) / Decrease in Trade Receivables	8	(372)
(Increase) / Decrease in Financial Assets - Loans	(1)	(12)
(Increase) / Decrease in Other Current Assets	(508)	(306)
(Increase) / Decrease in Other Financial Assets	(266)	(54)
(Increase) / Decrease in Other Financial Assets (Unpaid Dividend)	1	2
(Increase) / Decrease in Other Non - Current Assets	(192)	5
Increase/ (Decrease) in Lease Liabilities (Net)	(111)	(28)
Increase/ (Decrease) in Trade Payables	40	(363)
Increase / (Decrease) in Provisions	23	6
Increase/ (Decrease) in Other Financial Liabilities	135	247
Increase/ (Decrease) in Other Current Liabilities	(1)	21
Cash Generated from Operations	302	30
Income Tax paid (Net of Provision)	(71)	(14)
Net Cash Flow from Operating Activities	231	16

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For ORIENT BEVERAGES LTD

Chairman

B. Cash Flow from Investing Activities:			
Purchase of Property, Plant and Equipment		(203)	(401)
Proceeds from Sale of Property, Plant and Equipment		9	30
Purchase of Shares		(2)	(32)
Proceeds from Sale of Shares		1	-
Purchase of Current Investments		(52)	(427)
Proceeds from Sale of Current Investments		220	477
Purchase of Non-Current Investments		(292)	-
Proceeds from Sale of Investment in Subsidiary Company		-	83
Loans given		(606)	(635)
Interest Income		507	443
Net Cash Flow from Investing Activities		(418)	(462)
C. Cash Flow from Financing Activities:			
Proceeds from Long Term Borrowings		(17)	2,473
Proceeds from Short Term Borrowings		1,023	(1,102)
Finance Costs		(820)	(769)
Net Cash used in Financing Activities		186	602
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)		(1)	156
Opening Cash and Cash Equivalents		574	418
Closing Cash and Cash Equivalents		573	574
Components of Cash and Cash Equivalents			
On Current Accounts		521	556
Cash on Hand		52	18
Cash and Bank Balances		573	574

Notes:

- The above standalone audited financial results of Orient Beverages Ltd. (the 'Company') for the quarter and year ended 31st March, 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 30th May, 2026.
- The Company operates in one segment only i.e. Beverage, therefore there is no requirement of segment reporting.
- During the year, the Company entered into new lease arrangements resulting in recognition/ increase of Right-of-Use (ROU) assets and corresponding lease liabilities in accordance with Ind AS 116. Since the recognition of lease liability against ROU assets is a non-cash transaction, the same has not been considered in the Statement of Cash Flows and lease liabilities has been shown as net of addition to Right of Use assets.
- 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.
- The Figures for the quarter ended 31st March, 2026 and 31st March, 2025 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.
- Figures of previous periods have been rearranged/ regrouped, wherever found necessary.

For Orient Beverages Limited

Place : Kolkata
Dated 30th May, 2026



N. K. Poddar
Chairman

DIN - 00304291

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TIWARI & COMPANY
Chartered Accountants

30 MAY 2026

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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, 2026 ("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 loss and other comprehensive income for the quarter ended 31 March 2026 and the consolidated net profit and other comprehensive income for the year ended 31 March 2026, and other financial information of the Group for the said periods.

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



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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 640 Lakh as at March 31, 2026, total revenues of Rs 483 Lakh and Rs 2079 Lakh, total net profit/ (Loss) after tax of (Rs 81 Lakh) and (Rs 183 Lakh), total comprehensive income of (Rs 81 Lakh) and (Rs 183 Lakh), for the quarter and the year ended on that date respectively, and net cash outflows of Rs 48 Lakh for the year ended March 31, 2026, 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, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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

TIWARI & COMPANY



Parmanand Tiwari
Partner
Membership No. 016590
UDIN: 26016590ROAGRZ6272

Place: Kolkata
Date: May 30, 2026



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 Consolidated Audited Financial Results for the quarter and year ended 31st March, 2025

(₹ in Lakhs)

SI No	Particulars	Quarter ended			Year ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
I	Income					
	(a) Revenue from Operations	4424	4506	4,062	17,781	16,366
	(b) Other Income	292	228	307	998	970
	Total Income	4,716	4,734	4,369	18,779	17,336
II	Expenses					
	a) Cost of Materials Consumed	1,135	1035	1030	4,338	3,940
	b) Purchase of Stock-in-Trade	942	1079	898	3,905	3,647
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(31)	(60)	(12)	(44)	(26)
	d) Employee Benefits Expense	752	608	697	2,654	2,566
	e) Finance Costs	211	214	207	835	772
	f) Depreciation and Amortisation Expense	92	60	63	268	256
	g) Other Expenses	1,667	1,512	1,456	6,239	5,789
	Total Expenses	4,768	4,448	4,339	18,195	16,944
III	Profit before exceptional items and tax (I - II)	(52)	286	30	584	392
IV	Exceptional items	-	-	-	-	-
V	Profit/ (Loss) before Tax (III - IV)	(52)	286	30	584	392
VI	Tax Expenses:					
	a) Current Tax	13	97	30	202	30
	b) Deferred Tax Expenses/ (Credit)	17	(18)	(2)	14	61
	c) Tax for Earlier Year	(17)	1	(4)	(16)	(1)
		13	80	24	200	90
VII	Profit/ (Loss) for the period (V - VI)	(65)	206	6	384	302
VIII	Other Comprehensive Income					
	(A) (i) Items that will not be reclassified to the Statement of Profit and Loss	34	3	13	43	12
	(ii) Income Tax relating to Items that will not be reclassified the Statement of Profit and Loss	(9)	-	(3)	(11)	(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	25	3	10	32	9
IX	Total Comprehensive Income for the period (VII + VIII)	(40)	209	16	416	311
X	Paid-up Equity Share Capital (Face value of ₹10/- per share)	216.15	216.15	216.15	216.15	216.15
XI	Earning Per Share (₹10/-) (not annualised for the quarter)					
	- Basic (₹)	(3.01)	9.53	0.28	17.77	13.97
	- Diluted (₹)	(3.01)	9.53	0.28	17.77	13.97

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TIWARI & COMPANY
Chartered Accountants

30 MAY 2026

107/1, Park Street
Kolkata - 700 016

For ORIENT BEVERAGES LTD

Chairman

Statement of Consolidated Assets and Liabilities				(₹ in Lakhs)	
Sl. No.	Particulars	As at	As at		
		31st March, 2026	31st March, 2025	Audited	Audited
A	ASSETS				
1	Non-Current Assets				
	a) Property, Plant and Equipment	2,294	2,285		
	b) Right-of-use Assets	3,093	676		
	c) Capital Work-in-Progress	16	11		
	d) Financial Assets				
	i) Investments	555	274		
	ii) Other Financial Assets	593	314		
	e) Deferred Tax Assets (Net)	81	105		
	f) Other Non - Current Assets	773	581		
	Total Non Current Assets	7,405	4,246		
2	Current Assets				
	a) Inventories	1,478	1,322		
	b) Financial Assets				
	i) Investments	16	168		
	ii) Trade Receivable	1,449	1,390		
	iii) Cash and Cash Equivalents	577	625		
	iv) Bank Balances other than Cash and Cash Equivalents	3	4		
	v) Loans	4,438	3,881		
	c) Current Tax Assets (Net)	-	36		
	d) Other Current Assets	2,042	1,482		
	Total Current Assets	10,003	8,908		
	TOTAL ASSETS	17,408	13,154		
B	EQUITY AND LIABILITIES				
1	Equity				
	a) Share Capital	216	216		
	b) Other Equity	2,301	1,885		
	Total Equity	2,517	2,101		
	Liabilities				
2	Non-Current Liabilities				
	a) Financial Liabilities				
	i) Borrowings	3,519	3,500		
	ii) Lease Liabilities	2,718	399		
	iii) Trade Payables				
	Due to Micro Enterprises and Small Enterprises	-	-		
	Due to creditors other than Micro Enterprises and Small Enterprises	-	-		
	iv) Other Financial Liabilities	413	329		
	b) Provisions	100	90		
	Total Non Current Liabilities	6,750	4,318		

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TIWARI & COMPANY
Chartered Accountants

30 MAY 2026

107/1, Park Street
Kolkata - 700 016

For ORIENT BEVERAGES LTD

Chairman

3	Current -Liabilities				
	a) Financial Liabilities				
	i) Borrowings			4,736	3,684
	ii) Lease Liabilities			109	40
	iii) Trade Payables				
	Due to Micro Enterprises and Small Enterprises			206	139
	Due to creditors other than Micro Enterprises and Small Enterprises			1,363	1,271
	iv) Other Financial Liabilities			880	829
	b) Other Current Liabilities			652	658
	c) Provisions			126	114
	d) Current Tax Liabilities(Net)			69	-
	Total Current Liabilities			8,141	6,735
	TOTAL EQUITY AND LIABILITIES			17,408	13,154

Statement of Consolidated Cash Flow

(₹ in Lakhs)

Sl. No.	Particulars	Year ended	
		31.03.2026	31.03.2025
		(Audited)	(Audited)
A.	Cash Flows from Operating Activities:		
	Profit before Tax	584	392
	Adjustments for:		
	Depreciation and Amortisation Expense	268	256
	Interest Income	(511)	(448)
	Finance Costs	835	772
	Profit on Sale of Property, Plant and Equipment	(8)	(6)
	Profit on Sale of Shares	-	(35)
	Profit on Sale of Mutual Fund Investments	(12)	(65)
	Loss on Sale of Property, Plant and Equipment	-	4
	Loss on Sale of Shares	10	-
	Loss on Sale of Mutual Fund Investments	1	3
	Diminution/ (Appreciation) in the value of Investments:		
	Current Investment	-	31
	Non Current Investment	(3)	-
	Re-measurement of Employee Benefits	43	12
	Operating Profit before Working Capital Changes	1,207	916
	Changes in Working Capital:		
	(Increase) / Decrease in Inventories	(156)	3
	(Increase) / Decrease in Trade Receivables	(59)	(391)
	(Increase) / Decrease in Financial Assets - Loans	6	(6)
	(Increase) / Decrease in Other Current Assets	(560)	(391)
	(Increase) / Decrease in Other Financial Assets	(279)	(59)
	(Increase) / Decrease in Other Financial Assets (Unpaid Dividend)	1	2
	(Increase) / Decrease in Other Non - Current Assets	(192)	5
	Increase/ (Decrease) in Lease Liabilities (net)	(111)	(28)
	Increase/ (Decrease) in Trade Payables	159	(420)
	Increase / (Decrease) in Provisions	22	7
	Increase/ (Decrease) in Other Financial Liabilities	135	246
	Increase/ (Decrease) in Other Current Liabilities	(6)	34
	Cash Generated from Operations	167	(82)
	Income Tax paid (Net of Provision)	(80)	87
	Net Cash Flow from Operating Activities	87	5

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TIWARI & COMPANY
Chartered Accountants

30 MAY 2026

107/1, Park Street
Kolkata - 700 016

For ORIENT BEVERAGES LTD

Chairman

B.	Cash Flow from Investing Activities:				
	Purchase of Property, Plant and Equipment			(203)	(401)
	Proceeds from Sale of Property, Plant and Equipment			9	30
	Purchase of Shares			(2)	(32)
	Proceeds from Sale of Shares			1	
	Purchase of Current Investments			(52)	(427)
	Proceeds from Sale of Current Investments			220	477
	Purchase of Non-Current Investments			(292)	-
	Proceeds from Sale of Investment in Subsidiary Company			-	62
	Loans given			(563)	(640)
	Interest Income			511	448
	Net Cash Flow from Investing Activities			(371)	(483)
C.	Cash Flow from Financing Activities:				
	Proceeds from Long Term Borrowings			19	2,473
	Proceeds from Short Term Borrowings			1,052	(1,102)
	Finance Costs			(835)	(772)
	Net Cash used in Financing Activities			236	599
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)			(48)	121
	Opening Cash and Cash Equivalents			625	504
	Closing Cash and Cash Equivalents			577	625
	Components of Cash and Cash Equivalents				
	On Current Accounts			524	607
	Cash on Hand			53	18
	Cash and Bank Balances			577	625

Notes:

- 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, 2026 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, 2026.
- The Group operates in one Segment only i.e. Beverage", so no separate Segment reporting is required.
- During the year, the Holding Company entered into new lease arrangements resulting in recognition/ increase of Right-of-Use (ROU) assets and corresponding lease liabilities in accordance with Ind AS 116. Since the recognition of lease liability against ROU assets is a non-cash transaction, the same has not been considered in the Statement of Cash Flows and lease liabilities has been shown as net of addition to Right of Use assets.
- 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.
- The Figures for the quarter ended 31st March, 2026 and 31st March, 2025 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.
- Figures of previous periods have been rearranged/ regrouped, wherever found necessary.

For Orient Beverages Limited

Place : Kolkata
Dated 30th May, 2026



N. K. Poddar
Chairman
DIN - 00304291

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TIWARI & COMPANY
Chartered Accountants

30 MAY 2026

107/1, Park Street
Kolkata - 700 016

ORIENT BEVERAGES LIMITED

Bisleri

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

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, 2026.

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


P. Tiwari
Partner
Membership No. 016590

For Orient Beverages Ltd.


N. K. Poddar
Chairman


Raj Kumar Singh
Chairman
Audit Committee


A. K. Singhania
Chief Financial Officer

Place: Kolkata
Dated: May 30, 2026



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