

ORIENT BEVERAGES LIMITED

CIN - L15520WB1960PLC024710

Regd. Office: "Aelpe Court", 3rd Floor, 225C, A.J.C. Bose Road
Kolkata-700 020, W.B., Ph: (033) 3052-7001/2/3, Fax: (033) 3052 2001

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

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2015

PART I		(₹ In Lakhs)					
Sl. No.	Particulars	Quarter ended			Half year ended		Year ended
		30th September 2015	30th June 2015	30th September 2014	30th September 2015	30th September 2014	31st March 2015
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations						
a)	Net sales / Income from Operations (Net of Excise Duty)	894	900	687	1,794	1,385	2,748
b)	Other Operating Income	-	-	-	-	-	-
	Total Income from Operations (Net)	894	900	687	1,794	1,385	2,748
2	Expenses						
a)	Cost of Materials Consumed	223	263	205	486	411	783
b)	Purchases of Stock-in-Trade	81	97	91	178	168	317
c)	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	(10)	(25)	(10)	(23)	(9)
d)	Employee Benefits Expenses	173	145	116	318	214	452
e)	Depreciation & Amortisation Expenses	25	24	17	49	44	90
f)	Royalty	79	82	86	161	179	350
g)	Prior Period Expenses	-	-	-	-	-	117
h)	Other Expenses	274	232	161	506	291	602
	Total Expenses	855	833	651	1,688	1,284	2,702
3	Profit / (Loss) from Operations before Other Income, Finance Costs and Exceptional Items (1-2)	39	67	36	106	101	46
4	Other Income	49	58	48	107	91	211
5	Profit / (Loss) from ordinary activities before Finance Costs and Exceptional Items (3+4)	88	125	84	213	192	257
6	Finance Costs	45	56	56	101	90	171
7	Profit / (Loss) from ordinary activities after Finance Costs but before Exceptional Items (5-6)	43	69	28	112	102	86
8	Exceptional Items	-	-	-	-	-	-
9	Profit / (Loss) from Ordinary Activities before tax (7+8)	43	69	28	112	102	86
10	Tax Expense:						
	Current Tax	-	-	-	-	-	64
	Deferred Tax	-	-	-	-	-	(6)
	Earlier Year Tax	-	-	-	-	-	9
	Total :	-	-	-	-	-	67
11	Net Profit / (Loss) from Ordinary Activities after tax (9-10)	43	69	28	112	102	19
12	Extraordinary Items (Net of Tax Expense)	-	-	-	-	-	-
13	Net Profit / (Loss) for the period (11+12)	43	69	28	112	102	19
14	Share of Profit / (Loss) of Associates	-	-	-	-	-	-
15	Minority Interest	-	-	-	-	-	-
16	Net Profit / (Loss) after taxes, minority interest and share of Profit / (Loss) of Associates (13-14-15)	43	69	28	112	102	19
17	Paid-up Equity Share Capital (Equity Shares of ₹10/- each)	216.15	216.15	216.15	216.15	216.15	216.15
18	Reserves excluding Revaluation Reserves as per Balance Sheet as at 31.03.2015	-	-	-	-	-	1,514
19	Earning Per share -Basic and Diluted (₹)						
	(Not annualised)						
	Before Extraordinary Items	1.99	3.20	1.30	5.19	4.70	0.88
	After Extraordinary Items	1.99	3.20	1.30	5.19	4.70	0.88

TIWARI & COMPANY
Chartered Accountants

13 NOV 2015

107/1, Park Street,
Kolkata - 700 016

For Orient Beverages Ltd

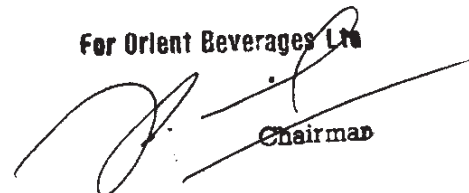
Chairman

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PART II							
Sl. No.	Particulars	Quarter ended			Half year ended		Year ended
		30th September 2015 (Unaudited)	30th June 2015 (Unaudited)	30th September 2014 (Unaudited)	30th September 2015 (Unaudited)	30th September 2014 (Unaudited)	31st March 2015 (Audited)
A	PARTICULARS OF SHAREHOLDING						
1	Public Shareholding :						
	No. of Shares	1,075,744	1,075,744	1,075,744	1,075,744	1,075,744	1,075,744
	Percentage of Shareholding	49.77	49.77	49.77	49.77	49.77	49.77
2	Promoters and Promoter Group shareholding:						
	a) Pledged / Encumbered						
	- Number of Shares	825,000	825,000	825,000	825,000	825,000	825,000
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	75.98	75.98	75.98	75.98	75.98	75.98
	- Percentage of shares (as a % of the total share capital of the Company)	38.17	38.17	38.17	38.17	38.17	38.17
	b) Non-encumbered						
	- Number of Shares	260,756	260,756	260,756	260,756	260,756	260,756
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	24.02	24.02	24.02	24.02	24.02	24.02
	- Percentage of shares (as a % of the total share capital of the Company)	12.06	12.06	12.06	12.06	12.06	12.06
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TIWARI & COMPANY
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13 NOV 2015
107/1, Park Street,
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For Orient Beverages Ltd

Chairman

Statement of Assets and Liabilities:

(₹ in lakhs)

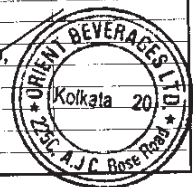
Sr. No.	Particulars	As At 30.09.2015 (Unaudited)	As At 30.09.2014 (Unaudited)	As At 31.03.2015 (Audited)
A	EQUITY AND LIABILITIES			
1	Shareholders' Funds			
	(a) Share Capital	216	216	216
	(b) Reserves and Surplus	1,627	1,610	1,514
	Sub-Total : Shareholders' Funds	1,843	1,826	1,730
2	Non-Current Liabilities			
	(a) Long - Term Borrowings	1,009	904	1,068
	(b) Other Long - Term Liabilities	529	550	515
	(c) Long - Term Provisions	20	15	23
	Sub-Total : Non-Current Liabilities	1,558	1,469	1,606
3	Current Liabilities			
	(a) Short - Term Borrowings	1,004	431	531
	(b) Trade Payables	410	314	302
	(c) Other Current Liabilities	1,157	744	943
	(d) Short - Term Provisions	18	2	40
	Sub-Total : Current Liabilities	2,589	1,491	1,816
	TOTAL - EQUITY AND LIABILITIES	5,990	4,786	5,152
B	ASSETS			
1	Non-Current Assets			
	(a) Fixed Assets	1,381	995	1,348
	(b) Non-Current Investments	399	552	399
	(c) Deferred Tax Assets (Net)	42	36	42
	(d) Long-Term Loans and Advances	794	498	582
	Sub-Total - Non-Current Assets	2,616	2,081	2,371
2	Current Assets			
	(a) Inventories	397	337	301
	(b) Trade Receivables	404	334	364
	(c) Cash and Cash Equivalents	212	259	137
	(d) Short-Term Loans and Advances	2,345	1,767	1,961
	(e) Other Current Assets	16	8	18
	Sub-Total - Current Assets	3,374	2,705	2,781
	TOTAL - ASSETS	5,990	4,786	5,152

Notes:

- The above Results as reviewed by the Audit Committee were taken on record by the Board of Directors at its Meeting held on 13th November, 2015. The Statutory Auditors of the Company has carried out a "Limited Review" of the above results in terms of Clause 41 of the Listing Agreements.
- Capital employed as on 30th September, 2015 includes fund deployed on the putting up a new factory at Sankrail, Howrah, West Bengal to manufacture packaged drinking water "Bisleri", energy drink "Bisleri Urzza" etc. The Company has commenced production of an aerated water "Bisleri Soda" w.e.f. 19th October, 2015 in the said factory. Commencement of production of packaged drinking water "Bisleri" and energy drink "Bisleri Urzza" in the said factory is expected shortly.
- Figures for the quarter ended 30th September, 2015 includes provision for interest and penalty on the disputed taxes amounting to ₹ 7.00 lakhs as per continuing effect of instructions received by the Company from M/s BSE Ltd. under Clause 31A of the Listing Agreement in respect of certain Auditors' qualifications. The Company has duly complied with the said instructions in the year ended 31st March, 2015.
- Provisions for current and deferred tax will be considered at the end of the financial year.
- Figures of previous periods have been rearranged/ regrouped, wherever found necessary.

By Order of the Board
For ORIENT BEVERAGES LIMITED,

N. K. Boddar
Chairman



Place : Kolkata

Dated : 13th November, 2015

TIWARI & COMPANY
Chartered Accountants
13 NOV 2015
107/1, Park Street,
Kolkata - 700 016

Tiwari & Company

CHARTERED ACCOUNTANTS
107/1, PARK STREET, KOLKATA - 700 016
Phone : 22269217, 22269275

To,
The Board of Directors
Orient Beverages Ltd.
225C, A.J.C Bose Road,
Kolkata-700020

**Sub: Auditors' Review Report on quarterly result pursuant to
Clause no 41 of the Listing Agreement.**

Dear Sirs,

We have reviewed the accompanying statement of unaudited financial results of **Orient Beverages Ltd, 225C A.J.C. Bose Road, Kolkata-700020** for the quarter ended 30th September'15 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.


We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards notified pursuant to the Companies (Accounting Standards) Rules, 2006 and/ or Accounting Standards issued by Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place : Kolkata
Dated : 13th November, 2015

For Tiwari & Company
Chartered Accountants
Firm Reg. No. 309112E


(K.K. Bandyopadhyay)
Partner
M.No : 015958