

Date: 14.11.2024

To, **BSE** Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001

National Stock Exchange of India Limited Exchange Plaza, Plot No. C-1, Block G, Bandra Kurla Complex, Bandra (East) Mumbai - 400051

Scrip Code: 541206

Trading Symbol: OBCL

ISIN: INE426Z01016

Sub: Outcome of Board Meeting held on Thursday, November 14, 2024.

Dear Sir/Madam,

With respect to the above captioned subject, we hereby inform you that, the Board of Directors of the Company at its meeting held today i.e., Thursday, November 14, 2024, have inter alia considered and approved the Unaudited Standalone & Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2024 along with the Limited Review Reports thereon.

Pursuant to Regulation 30 & 33 and other applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the following:

Unaudited Standalone & Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2024 along with the Limited Review Reports thereon.

The said Meeting was commenced at 11:00 AM and concluded at 04:00 PM. You are requested to kindly take the same on your records.

Thanking you,

Yours Faithfully, For Orissa Bengal Carrier Ltd. Digitally signed by MUSKAAN GUPTA Date: 2024.11.14 16:05:19 MUSKAAN **GUPTA** Muskaan Gupta Company Secretary & Compliance Officer





AGRAWAL MAHENDRA & CO.

Chartered Accountants

CA Mahendra Kr. Agrawal F.C.A., F.C.S.



CA Sumit Jain B.Com, F.C.A.

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results of Orissa Bengal Carrier Limited for the Quarter ended 30th September, 2024 pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of Orissa Bengal Carrier Limited

Limited Review Report on unaudited consolidated financial results

We have reviewed the accompanying Statement of unaudited consolidated financial results of Orissa Bengal Carrier Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income for the quarter ended 30th September 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time. Attention is drawn to the fact that the consolidated figures are being reported for the quarter ended 30 June 2024 and 30 September 2024 only, and the figures in remaining columns are on standalone basis since the subsidiary company has been formed during the period under review.

This statement, which is the responsibility of the Parent's Management and has been approved by the Parent'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 ('the Act'), SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July, 2023, (herein after referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act,



and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

The Statement includes the results of the following entities:

Sr. No.	Name of the Company	Relationship
1.	M/s. Orissa Bengal Carrier Limited	Parent Company
2.	M/s. OBCL Ventures Private Limited	Subsidiary Company

Based on our review conducted as above, 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 Ind AS 34, prescribed under section 133 of the Act, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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, Agrawal Mahendra & Co

Chartered Accountants

Mahendra Digitally signed by Mahendra Kumar Agrawal Date: 2024.11.14 13:53.13

[M.K. Agrawal] Partner

M. No.: 054931 FRN: 0322273C

Place: Raipur Date: 14.11.2024

UDIN: - 24054931BKEMBB4203

Regd. Off:- Jiwan Bima Marg, Pandri, Raipur(C.G.)-492001

Email ID: cs@obclimited.com; Website: www.obclimited.com: Ph. No. 0771-2281314

Statement of Consolidated Assets and Liabilities as at 30th September, 2024

(Rs. in lacs)

		(Rs. in lacs)
	Un-Audited	Audited
	Half Year	Year
PARTICULARS	Ended	Ended
	30.09.2024	31.03.2024
	(Consolidated)	(Standalone)
ASSETS	1	,
Non-Current Assets		
(a) Property, Plant and Equipment	2,605.35	1,684.28
(b) Other Intangible Assets	0.20	0.31
(c) Capital work-in-progress	159.97	234.82
• • • • • • • • • • • • • • • • • • • •	159.97	254.02
()	724 47	-
(i) Investments	721.47	572.95
(ii) Loans	353.85	340.02
(iii) Others	201.85	210.84
(iv) Income Tax Refund due	600.03	183.76
Total Non-Current Assets	4,642.72	3,226.98
Current Assets		
(a) Financial Assets		
(i) Trade Receivables	8,786.95	7,075.02
(i) Cash and Cash Equivalents	94.69	•
		7.36
(iii) Bank balances other than (ii) above	114.64	123.08
(iv) Loans and advances	384.45	312.40
(v) Others	153.35	164.29
(b) Other Current Assets	411.44	451.45
Total Current Assets	9,945.51	8,133.60
Total ASSETS (Non-Current+Current)	14,588.24	11,360.58
EQUITY AND LIABILITIES		
EQUITY		
⁻	2 400 20	2 400 20
(a) Equity Share Capital	2,108.28	2,108.28
(b) Other Equity	7,054.23	6,835.66
Total EQUITY	9,162.51	8,943.94
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
` '	1 711 07	900 77
(i) Borrowings	1,714.93	800.73
(b) Provisions	-	-
(c) Deferred Tax Liabilities (net)	67.72	61.29
Total Non-Current Liabilities	1,782.65	862.02
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,246.56	564.24
()	2,240.30	304.24
(ii) Trade Payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,139.50	730.71
(iii) Other Financial Liabilities	56.85	11.90
(b) Other Current Liabilities	144.78	193.18
(c) Provisions	55.39	54.59
Total Current Liabilities	3,643.08	1,554.62
	2,045.30	1,554.62
Total Equity and Liabilities	14,588.24	11,360.58
	,	-,

For & on Behalf of the Board of Directors of

Orissa Bengal Carrier Limited

RAVI AGRAWAL Date: 2024.11.14 16:03:19 +05'30'

Ravi Agrawal Managing Director DIN: 01392652

Regd. Off:- Jiwan Bima Marg, Pandri, Raipur(C.G.)-492001

Email ID: cs@obclimited.com; Website: www.obclimited.com: Ph. No. 0771-2281314

Statement of Consolidated Financial Results for the Quarter & Half Year Ended 30th September, 2024 prepared in compliance with the Indian Accounting
Standards (IND-AS)

(Rs. in lacs) Un-Audited Un-Audited Audited PARTICULARS Half Year Ended Quarter Ended Year Ended (Consolidated) (Standalone) (Consolidated) (Standalone) (Standalone) 30.09.2024 30.06.2024 30.09.2023 30.09.2024 31.03.2024 30.09.2023 INCOME 16,882.06 Revenue From Operations 7.978.25 7,542,58 9.041.25 15,520,83 33,279,82 Other income 45.39 126.87 237.95 Total Income 15.690.98 8.103.02 7.587.97 9.113.42 17.008.93 33.517.78 **EXPENSES** 7,483.17 Operating Expenses 7,104.89 8,546.80 14,588.06 15,867.24 31,570.73 Employee Benefit Expenses 104.81 112.25 112.16 217.07 223.52 485.12 Finance costs 74.86 41 52 24 30 116 38 35.01 130.26 Depreciation and Amortisation Expense 254 03 147 15 109 51 56 11 256.66 113.86 Other expenses 90.96 532.35 136.79 227.75 178.43 77.43 Total Expenses 15,405.91 32,972.50 7,946.78 7,459.12 8,816.79 16,418.05 Profit Before Tax 156.24 128.84 296.62 285.08 590.87 545.28 Tax Expense 27.01 78.10 134.06 Current Tax 14.70 41.70 139.48 Income Tax for Earlier Years 18.36 18.36 35.59 Deferred Tax 6.32 0.1: (3.20) (4.15 7.00 6.43 Total Tax Expense 39.38 27.12 74.90 66.50 135.33 176.65 368.62 Profit for the Period 116.85 101.72 221.73 218.58 455.55 Other Comprehensive Income Items that will not be reclassified to profit or loss Re-measurement gain on defined benefit plans Income tax relating to remeasurement gain on defined 5.28 benefit plans Total Other Comprehensive Income 3.95 116.85 101.72 221.73 218.58 455.55 372.57 Total Comprehensive Income Earnings Per Share (In Rs) (1) Basic 0.55 0.48 1.05 1.04 2.16 (2) Diluted .75 0.48

Notes to Financial Results:

- 1. These financial results have been prepared in accordance with applicable Indian Accounting Standard (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules made thereunder and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India.
- 2. Previous period figures have been regrouped / rearranged, wherever necessary to conform to current period's classifications. Further, the previous period / year figures have been restated in accordance with the Indian Accounting Standards so as to conform with the current period reporting.
- 3. In accordance with Regulation 33 of the SEBI (LODR) Regulation 2015, the Statutory Auditors of the Company carried out Limited Review of the above results for the quarter ended on September 30, 2024. There are no qualifications in the report issued by the statutory auditors of the Company.
- 4. Considering the threshold prescribed in the Indian Accounting Standard 108 "Segment Reporting", issued by the Ministry of Corporate Affairs, the Company does not have more than one reportable segment. Hence, no Segment Disclosure has been made in these financial results.
- 5. The above Standalone Financial results are reviewed by the Audit Committee and approved by the Board of Directors in their respective' meetings held on Thursday. November 14, 2024.
- 6. That OBCL Ventures Private Limited has been incorporated on Dt. 04.06.2024 as a wholly-owned subsidiary of the Company. Accordingly, the reporting under Ind AS-110, "Consolidated Financial Statements" is applicable to the Company and the same is complied with from the quarter ending June 30, 2024 onwards
- 7. As per the Regulation 46(2) of the SEBI (Listing Obligations and Disclosure Requirements), Regulation, 2015, the unaudited financial results are available of the Company's website at www.obclimited.com.

For & on Behalf of the Board of Directors of Orissa Bengal Carrier Limited

RAVI Digitally signed by RAVI AGRAWAL Date: 2024.11.14 16:03:38 +05'30'

Ravi Agrawal Managing Director DIN: 01392652

Regd. Off:- Jiwan Bima Marg. Pandri. Raipur(C.G.)-492001

Email ID: cs@obclimited.com; Website: www.obclimited.com: Ph. No. 0771-2281314

Statement of Consolidated Cash Flows for the Half Year Ended 30th September, 2024

(Rs. in lacs) **Un-Audited** Un-Audited Half Year Half Year **PARTICULARS** Ended Ended 30.09.2024 30.09.2023 (Consolidated) (Standalone) CASH FLOW FROM OPERATING ACTIVITIES 285.08 590.87 Profit before tax Adjustments for: (94.54)Revaluation Loss/(Gain) Depreciation Expense 256.66 113.86 Finance Costs 116.38 35.01 (3.97)Interest Income (4.96)Profit on sale of Fixed Assets (17.37)(19.45)Acturial gain and loss Operating profit before working capital changes 542.23 715.33 Adjustments for: Decrease/(Increase) in Loans & Advances (72.05)(136.70)(1,711.93)Decrease/(Increase) in Trade Receivables (1,756.95)(189.88) Decrease/(Increase) in Other Financial Assets 19.93 Decrease/(Increase) in Other assets (376.26)7.74 Increase/(Decrease) in Trade Payables 408.79 21.14 Increase/(Decrease) in Other Financial Liabilities 44.95 7.39 (48.40)Increase/(Decrease) in Other Liabilities 55.93 Increase/(Decrease) in Provisions 0.80 (6.01)(1,282.01)Cash flow from operating activities post working capital changes (1,191.93)Direct taxes (60.06 (139.48) (1,421.49) Net cash flow from operating activities (A) (1,251.99) **CASH FLOW FROM INVESTING ACTIVITIES** В. Purchase of Property Plant and Equipment (1,428.91)(564.66)Sale of Property Plant and Equipment 343.51 56.25 3.97 4.96 Interest received Loans & Advances (13.83)Investments Purchased (53.98) (54.30)Net cash used in investing activities (B) (1,149.24)(557.75) **CASH FLOW FROM FINANCING ACTIVITIES** 2,596.52 1,919.58 Proceeds from Borrowings (35.01)Interest paid (116.38)Dividend Paid Net cash used in financing activities (C) 2,480.14 1,884.57 NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)78.90 (94.67) Cash and cash equivalents at the beginning of the period 130.43 232.63 Cash and cash equivalents at the end of the period 209.33 137.96

78.90

(94.67)

For & on Behalf of the Board of Directors of Orissa Bengal Carrier Limited

NET INCREASE IN CASH AND CASH EQUIVALENTS

Digitally signed by RAVI AGRAWAL **RAVI** Date: 2024.11.14 16:03:56 AGRAWAL

Ravi Agrawal **Managing Director** DIN: 01392652

AGRAWAL MAHENDRA & CO.

Chartered Accountants

CA Mahendra Kr. Agrawal F.C.A., F.C.S.



CA Sumit Jain B.Com, F.C.A.

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of Orissa Bengal Carrier Limited for the Quarter ended 30th September, 2024 pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of Orissa Bengal Carrier Limited

Limited Review Report on unaudited standalone financial results

We have reviewed the accompanying Statement of unaudited standalone financial results of **Orissa Bengal Carrier Limited** ("the Company") for the quarter ended **30**th **September 2024** ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time.

This statement, which is the responsibility of the Company's Management and has been approved by the Company'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 ('the Act'), SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July, 2023, (herein after referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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, Agrawal Mahendra & Co.

Chartered Accountants

Mahendra Kumar Digitally signed by Mahendra Kumar Agrawal Date: 2024 11.14 13:51:19 +0530'

[M.K. Agrawal] Partner M. No.: 054931

FRN: 0322273C

Place: Raipur Date: 14.11.2024

UDIN: - 24054931BKEMBA2363

Read. Off:- Jiwan Bima Mara, Pandri, Raipur(C.G.)-492001

Email ID: cs@obclimited.com; Website: www.obclimited.com: Ph. No. 0771-2281314

Statement of Standalone Assets and Liabilities as at 30th September, 2024

(Rs. in lacs)

		(Rs. in lacs)
	Un-Audited	Audited
PARTICULARS	Half Year	Year
PARTICULARS	Ended	Ended
	30.09.2024	31.03.2024
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	2,605.35	1,684.28
(b) Other Intangible Assets	0.20	0.31
(c) Capital work-in-progress	159.97	234.82
(d) Financial Assets	_	_
(i) Investments	702.90	572.95
(ii) Loans	693.50	340.02
(iii) Others	201.85	210.84
·	600.03	183.76
(iv) Income Tax Refund due Total Non-Current Assets	4,963.80	3,226.98
Total Non-Current Assets	4,963.80	3,226.96
Current Assets		
(a) Financial Assets		
· /	0 214 60	7 075 02
(i) Trade Receivables	8,214.68	7,075.02
(ii) Cash and Cash Equivalents	73.96	7.36
(iii) Bank balances other than (ii) above	114.64	123.08
(iv) Loans and advances	384.45	312.40
(v) Others	153.35	164.29
(b) Other Current Assets	404.84	451.45
Total Current Assets	9,345.92	8,133.60
Total ASSETS (Non-Current+Current)	14,309.72	11,360.58
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	2,108.28	2,108.28
(b) Other Equity	7,050.61	6,835.66
Total EQUITY	9,158.89	8,943.94
10000	5/155.65	3,510.51
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,714.93	800.73
(b) Provisions	1,714.55	- 000.73
	67.73	61.70
	67.72	61.29
Total Non-Current Liabilities	1,782.65	862.02
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,246.02	564.24
· · · · · · · · · · · · · · · · · · ·	2,240.02	504.24
(ii) Trade Payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises; and	-	_
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	873.28	730.71
(iii) Other Financial Liabilities	56.85	11.90
(b) Other Current Liabilities	144.78	193.18
(c) Provisions	47.25	54.59
Total Current Liabilities	3,368.18	1,554.62
Total Car Che Liabilities	3,306.16	1,354.82
Total Equity and Liabilities	14,309.72	11,360.58
	,000.72	,

For & on Behalf of the Board of Directors of

Orissa Bengal Carrier Limited

RAVI AGRAWAL
Date: 2024.11.14 16:04:17
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Ravi Agrawal **Managing Director** DIN: 01392652

Regd. Off:- Jiwan Bima Marg, Pandri, Raipur(C.G.)-492001

Email ID: cs@obclimited.com; Website: www.obclimited.com: Ph. No. 0771-2281314

Statement of Standalone Financial Results for the Quarter & Half Year Ended 30th September, 2024 prepared in compliance with the Indian
Accounting Standards (IND-AS)

(Rs. in lacs)

		Un-Audited		Un-Audited		Audited	
PARTICULARS	Quarter Ended		Half Year Ended		Year Ended		
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	
INCOME							
Revenue From Operations	7,389.93	7,542.58	9,041.24	14,932.50	16,882.06	33,279.82	
Other income	124.77	45.39	72.17	170.16	126.87	237.95	
Total Income	7,514.69	7,587.97	9,113.41	15,102.66	17,008.93	33,517.78	
EXPENSES							
Operating Expenses	6,900.54	7,104.89	8,546.80	14,005.43	15,867.24	31,570.73	
Employee Benefit Expenses	104.81	112.25	112.17	217.07	223.52	485.12	
Finance costs	74.86	41.52	24.30	116.38	35.01	130.26	
Depreciation and Amortisation Expense	147.15	109.51	56.11	256.66	113.86	254.03	
Other expenses	136.14	90.75	77.43	226.89	178.43	532.35	
Total Expenses	7,363.51	7,458.91	8,816.80	14,822.42	16,418.05	32,972.50	
Profit Before Tax	151.18	129.06	296.61	280.24	590.87	545.28	
FIGUR Delote Tax	151.16	125.00	250.01	200.24	330.07	545.20	
Tax Expense							
Current ⊤ax	13.43	27.06	73.42	40.48	139.48	134.06	
Income Tax for Earlier Years	18.36	-	-	18.36	-	35.59	
Deferred ⊤ax	6.32	0.11	(3.20)	6.43	(4.15)	7.00	
Total Tax Expense	38.11	27.17	70.22	65.28	135.33	176.65	
Profit for the Period	113.07	101.88	226.39	214.96	455.54	368.62	
Other Comprehensive Income							
Items that will not be reclassified to profit or loss							
Re-measurement gain on defined benefit plans	-	-	-	-	-	5.28	
Income tax relating to remeasurement gain on defined						(4.22)	
benefit plans	-	-	-	-	-	(1.33)	
Total Other Comprehensive Income	-	-	-	_	-	3.95	
Total Comprehensive Income	113.07	101.88	226.39	214.96	455.54	372.57	
Earnings Per Share (In Rs)							
(1) Basic	0.54	0.48	1.07	1.02	2.16	1.75	
(2) Diluted	0.54	0.48	1.07	1.02	2.16	1.75	

Notes to Financial Results:

- 1. These financial results have been prepared in accordance with applicable Indian Accounting Standard (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules made thereunder and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India.
- 2. Previous period figures have been regrouped / rearranged, wherever necessary to conform to current period's classifications. Further, the previous period / year figures have been restated in accordance with the Indian Accounting Standards so as to conform with the current period
- 3. In accordance with Regulation 33 of the SEBI (LODR) Regulation 2015, the Statutory Auditors of the Company carried out Limited Review of the above results for the quarter ended on September 30, 2024. There are no qualifications in the report issued by the statutory auditors of the
- 4. Considering the threshold prescribed in the Indian Accounting Standard 108 "Segment Reporting", issued by the Ministry of Corporate Affairs, the Company does not have more than one reportable segment. Hence, no Segment Disclosure has been made in these financial
- 5. The above Standalone Financial results are reviewed by the Audit Committee and approved by the Board of Directors in their respective' meetings held on Thursday, November 14, 2024.
- 6. That OBCL Ventures Private Limited has been incorporated on Dt. 04.06.2024 as a wholly-owned subsidiary of the Company. Accordingly, the reporting under Ind AS-110, "Consolidated Financial Statements" is applicable to the Company and the same is complied with from the quarter ending June 30, 2024 onwards.
- 7. As per the Regulation 46(2) of the SEBI (Listing Obligations and Disclosure Requirements), Regulation, 2015, the unaudited financial results are available of the Company's website at www.obclimited.com.

For & on Behalf of the Board of Directors of Orissa Bengal Carrier Limited

RAVI AGRAWAL Digitally signed by RAVI AGRAWAL Date: 2024.11.14 16.94.35 +05'30'

Ravi Agrawal Managing Director DIN: 01392652

Regd. Off:- Jiwan Bima Marg, Pandri, Raipur(C.G.)-492001

Email ID: cs@obclimited.com; Website: www.obclimited.com: Ph. No. 0771-2281314

Statement of Standalone Cash Flows for the Half Year Ended 30th September, 2024

(Rs. in lacs)

			(Rs. in lacs)
		Un-Audited	Un-Audited
		Half Year	Half Year
	DARTICH ARC		
	PARTICULARS	Ended	Ended
		30.09.2024	30.09.2023
ΙΑ.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	280,24	590.87
	Adjustments for:	200.2.	050.07
		(04.54)	
	Revaluation Loss/(Gain)	(94.54)	
	Depreciation Expense	256.66	113.86
	Finance Costs	116.38	35.01
	Interest Income	(3.97)	(4.96)
	Profit on sale of Fixed Assets	(Ì7.37)	(19.45)
	Acturial gain and loss	(-//-//	(
	Operating profit before working capital changes	537.40	715.33
		337,40	/15.55
	Adjustments for:		
	Decrease/(Increase) in Loans & Advances	(72.05)	(136.70)
	Decrease/(Increase) in Trade Receivables	(1,139.66)	(1,756.95)
	Decrease/(Increase) in Other Financial Assets	19.93	(189.88)
	Decrease/(Increase) in Other assets	(369.66)	` 7.74 [´]
	Increase/(Decrease) in Trade Payables	142.57	21.14
	Increase/(Decrease) in Other Financial Liabilities	44.95	7.39
			55.93
	Increase/(Decrease) in Other Liabilities	(48.41)	
	Increase/(Decrease) in Provisions	(7.35)	(6.01)
	Cash flow from operating activities post working capital changes	(892.28)	(1,282.01)
	Direct taxes	(58.85)	(139.48)
	Net cash flow from operating activities (A)	(951.13)	(1,421.49)
Ь	CASH FLOW FROM INVESTING ACTIVITIES		
Ь.		(4.439.04)	(564.66)
	Purchase of Property Plant and Equipment	(1,428.91)	(564.66)
	Sale of Property Plant and Equipment	343.51	56.25
	Interest received	3.97	4.96
	Loans & Advances	(353.47)	-
	Investments Purchased	(35.41)	(54.30)
	Net cash used in investing activities (B)	(1,470.31)	(557.75)
	,	(=, :: ::= -,	(001110)
lc.	CASH FLOW FROM FINANCING ACTIVITIES	_	_
l -:	Proceeds from Borrowings	2,595.98	1,919.58
		,	
	Interest paid	(116.38)	(35.01)
	Dividend Paid		
	Net cash used in financing activities (C)	2,479.60	1,884.57
	NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	58.16	(94.67)
	HEL MICHEL IN CASILATE CASILE VALUE (A LD LO)	33,10	(54107)
	Cash and cash equivalents at the beginning of the period	130.43	232.63
	Cach and cash equivalents at the beginning of the period		
	Cash and cash equivalents at the end of the period	188.59	137.96
	NET INCREASE IN CASH AND CASH EQUIVALENTS	58.16	(94.67)
		-	-

For & on Behalf of the Board of Directors of Orissa Bengal Carrier Limited

RAVI Digitally signed by RAVI AGRAWAL Date: 2024.11.14 16:04:51 +05'30'

Ravi Agrawal Managing Director DIN: 01392652