



Associated Alcohols & Breweries Limited

19th April 2026

To,
The Department of Corporate Services
BSE Limited
PJ Tower, Dalal Street,
Mumbai – 400 001
Scrip Code: 507526

To,
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, G Block
Bandra Kurla Complex,
Mumbai – 400 051
NSE Symbol: ASALCBR

Subject: Intimation as per SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026

Dear Sir/Madam,

Further to our communication dated 16th April, 2026 regarding approval of Resolution plan of the Company with regard to SDF Industries Limited, details as required under SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is attached herewith (Annexure 1)

You are requested to take the above information on record.

Yours faithfully,
For Associated Alcohols & Breweries Limited

Abhinav Mathur
Company Secretary & Compliance Officer

Registered /Corporate Office: 4th Floor, BPK Star Tower, A.B. Road, Indore – 452008 (M.P.) India
Contact No. + 91 731 4780400/490 | E-mail: info@aabL.in | CIN: L15520MP1989PLC049380

Plant: Khodigram, Tehsil Barwaha, Distt. Khargone – 451115 (M.P.)



Details as per SEBI circular **HO/49/14/14(7)2025-CFD-POD2/I/3762/2026**

| Sr. No. | Details required | |
|---------|---|--|
| 1 | Name of the target entity, details in brief such as size, turnover etc. | <p>The target entity, SDF Industries Limited having a distillery-cum-IMFL manufacturing unit located at 5/90, Pampadi, Thiruvilwamala, Thrissur District, Kerala. Target entity has a fully integrated facility comprising of distillery with a licensed capacity of 75 Lakhs Litres per annum of potable alcohol and an IMFL bottling plant with an annual capacity of 3.6 million cases.</p> <p>The acquisition of the company has been approved by the Hon'ble National Company Law Tribunal, Kochi Bench, pursuant to Order No. IA (IBC)(Plan)/01/KOB/2026 in CP (IBC)/21/KOB/2024 dated April 16, 2026, under the Insolvency and Bankruptcy Code (IBC) process.</p> |
| 2 | Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length | The acquisition does not fall under Related Party Transaction. |
| 3 | Industry to which the entity being acquired belongs | Alcoholic Beverages sector(Distillery cum IMFL Unit) |
| 4 | Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity); | The objective is to own and operate manufacturing facility in the state of Keralam, where the company already maintains a significant presence of its own peer brands of IMFL through contract-based production arrangements. |

| | | The proposed acquisition is expected to enhance sustainable operations, cost efficiency, support through ownership of manufacturing capabilities, and strengthen the company's ability to meet its growth objectives. | | | | | | | | |
|---------|---|---|------|----------------------|---------|--------|---------|--------|---------|-----|
| 5 | Brief details of any governmental or regulatory approvals required for the acquisition | Upon approval of the Resolution Plan of the Company by the NCLT , now the Company would be taking forward for completion of necessary formalities in accordance with Resolution Plan. | | | | | | | | |
| 6 | Indicative time period for completion of the acquisition; | Acquisition is targeted to be completed within 30 days in pursuant to NCLT order followed by implementation of the Resolution Plan in time-bound manner. | | | | | | | | |
| 7 | Consideration - whether cash consideration or share swap or any other form and details of the same | Total Consideration is ₹ 30,85,47,342/-, (Rupees Thirty Crore Eighty-Five Lakh Forty- Seven Thousand Three Hundred and Forty-Two only) as per resolution plan approved by NCLT, Kochi. | | | | | | | | |
| 8 | Cost of acquisition and/or the price at which the shares are acquired | Cost of acquisition is ₹ 30,85,47,342/-, (Rupees Thirty Crore Eighty-Five Lakh Forty- Seven Thousand Three Hundred and Forty-Two only) | | | | | | | | |
| 9 | Percentage of shareholding / control acquired and / or number of shares acquired | 100 % shareholding and control. Target entity will be wholly owned subsidiary of the Company. | | | | | | | | |
| 10 | Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief); | <p>Target entity is incorporated on 19/04/1990 having potable alcohol manufacturing and IMFL (Indian Made Foreign Liquor) blending and bottling unit situated at Central Kerala in Thrissur, Kerala . The target entity was in the business of manufacturing and marketing of IMFL products i.e. Brandy, Rum, Gin etc.</p> <p>Last three years of turnover of the target entity :</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Turnover(₹ in Lakhs)</th> </tr> </thead> <tbody> <tr> <td>2022-23</td> <td>457.47</td> </tr> <tr> <td>2023-24</td> <td>402.64</td> </tr> <tr> <td>2024-25</td> <td>Nil</td> </tr> </tbody> </table> | Year | Turnover(₹ in Lakhs) | 2022-23 | 457.47 | 2023-24 | 402.64 | 2024-25 | Nil |
| Year | Turnover(₹ in Lakhs) | | | | | | | | | |
| 2022-23 | 457.47 | | | | | | | | | |
| 2023-24 | 402.64 | | | | | | | | | |
| 2024-25 | Nil | | | | | | | | | |