ALCOKRAFT DISTILLERIES LIMITED

(Formerly known as Aurangabad Distillery Limited)
(CIN No – L55000PN2000PLC177314)
Registered Office Address & Factory: A/P. Walchandnagar, Tal. Indapur, Dist. Pune, Maharashtra – 413114
Tel No. +94-02118-252507, +91-02118-252407.
E-mail: csaurangabaddistillery@gmail.com
Website: www.aurangabaddistillery.com

CLARIFICATION LETTER

10th July 2026

To,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra - Reclamation, Bandra Kurla
Complex, Bandra (E), Mumbai - 400051

Symbol: ALCODIS

Subject: Clarification on Deficiencies Observed in Financial Results Submission for the Company "Alcokraft Distilleries Limited" (Formerly known as Aurangabad Distillery Limited) (Outcome of Board Meeting dated 29-May-2026)

Ref: With reference to your email dated **10th July 2026**, we wish to clarify that, in response to the query raised in your email dated **24th June 2026**, we had already uploaded the **clarification letter along with the revised Consolidated Financial Results** for the financial year ended 31st March 2026 on 26th June 2026.

Dear Sir/Ma'am,

This is with reference to your email communication dated on 24th June 2026 regarding the Clarification on Deficiencies Observed in Financial Results Submission for the Company "Alcokraft Distilleries Limited" (Formerly known as Aurangabad Distillery Limited) (Outcome of Board Meeting dated 29-May-2026)

Query 1. Half Yearly figures not submitted by the Company - Half yearly figures not provided in the Consolidated P&L;

Reply to the Query 1: We wish to submit that our wholly owned subsidiary (WOS) company was incorporated on 27th December 2025 and has not yet commenced its business operations till 31st March 2026. As the subsidiary had no financial activity during the relevant half-year period, the consolidated financial statements did not undergo any change on account of consolidation. Accordingly, the half-yearly consolidated P&L figures were inadvertently not submitted in pdf format. Accordingly, we have now included in the requisite consolidated figures in Pdf format as well and submitted the same to ensure full compliance with the applicable provisions of SEBI (LODR) Regulations, 2015 on 26th June 2026.

Query 2. Machine Readable Form / Legible Copy of Financial Results;

Reply to the Query 2: We acknowledge that the earlier submission did not include a machine-readable copy. A Machine-readable version of the financial results is being attached to this letter.

Query 3. Financial results submitted in XBRL with discrepancies - consolidated figures mismatch in XBRL

Reply to the Query 3: The figures reported in the XBRL submission were prepared on the basis of the final financial statements, whereas the figures of consolidated were inadvertently inserted from the old PDF version. This led to a mismatch between the consolidated figures in the two formats. The Company has thoroughly reviewed the discrepancies and rectified them. A revised XBRL filing has been submitted to ensure complete alignment with the consolidated financial statements.

We sincerely regret the oversight and assure you that necessary steps have been taken to strengthen our internal review process to prevent recurrence.

For and on behalf of Board of Directors
Alcokraft Distilleries Limited
(Formerly known as Aurangabad Distillery Limited)

POOJA KISHORE SONI
Digitally signed by POOJA KISHORE SONI
Date: 2026.07.11 17:15:16 +05'30'

Pooja Soni
Company Secretary & Compliance Officer
M. No. A63755

ALCOKRAFT DISTILLERIES LIMITED
(Formerly Known as Aurangabad Distillery Limited)
CIN - L55000PN2000PLC177314
Statement of Consolidated Financial Results for the year ended 31st March , 2026

(Rupees in lakhs except for earnings per share data)

Sr. No		Particulars	Half Year Ended		Year ended
			31-03-2026 Audited	30-09-2025 Unaudited	31-03-2026 Audited
1		**Income**			
	a	Revenue from operations	7,720.96	5,920.18	13,641.14
	b	Other income	287.39	179.61	467.00
		Total income	**8,008.35**	**6,099.79**	**14,108.14**
2		**Expenses**			
	a	Cost of materials consumed	3,934.58	2,512.69	6,447.27
	b	Purchases of stock-in-trade	2,054.48	751.35	2,805.83
	c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-751.65	989.80	238.14
	d	Employee benefit expense	213.61	166.56	380.17
	e	Finance costs	410.35	438.11	848.46
	f	Depreciation, depletion and amortisation expense	189.59	191.39	380.98
	g	Other Expenses	1,294.00	496.18	1,790.18
		Total expenses	**7,344.96**	**5,546.08**	**12,891.03**
3		**Total profit before exceptional items and tax**	663.39	553.71	1,217.11
4		**Exceptional items**	0.00	0.00	0.00
5		**Total profit before tax**	**663.39**	**553.71**	**1,217.11**
6		**Tax expense**			
	a	Current tax	192.02	155.84	347.86
	b	Deferred tax	-14.28	-16.48	-30.76
	c	Excess/Short Provision Written back/off	3.22	0.00	3.22
		Total tax expenses	**180.96**	**139.36**	**320.32**
7		**Net Profit Loss for the period from continuing operations**	**482.43**	**414.35**	**896.79**
8		**Profit (loss) from discontinued operations before tax**	0.00	0.00	0.00
9		**Tax expense of discontinued operations**	0.00	0.00	0.00
10		**Net profit (loss) from discontinued operation after tax**	0.00	0.00	0.00
11		**Total profit (loss) for period**	**482.43**	**414.35**	**896.79**
a		Paid-up equity share capital	1,025.00	1,025.00	1,025.00
b		Face value of equity share capital of Rs.	10.00	10.00	10.00
12		**Earnings per equity share**			
	a	Basic earnings (loss) per share from continuing and discontinued operations	4.71	4.04	8.75
	b	Diluted earnings (loss) per share from continuing and discontinued operations	4.71	4.04	8.75

For HMA & Associates
Chartered Accountants
FRN – 100537W

HMA & ASSOCIATES FRN 100537W PUNE Chartered Accountants

CA Eshan Porwal
Partner
Membership No. - 195835
Place- Pune
Date- 29th May 2026

For and on behalf of Board of Directors

Alcokraft Distilleries Limited

Amardeepsingh Sethi
Chairman-Whole Time Director
DIN - 00097644
Place - Pune
Date- 29th May 2026

Alcokraft Distilleries Limited (Formerly known as Aurangabad Distillery Limited)
(CIN: L55000PN2000PLC177314)
Statement of Audited Consolidated Assets and Liabilities for the Year Ended as on 31st March, 2026

(Rs in lakhs)

Particulars	31-March-2026
I. EQUITY AND LIABILITIES	
(1) Shareholders' funds	
(a) Share Capital	1,025.00
(b) Reserves and Surplus	9,508.59
Total	10,533.59
(2) Non-current liabilities	
(a) Long-term Borrowings	4,110.85
(b) Deferred Tax Liabilities (net)	727.10
(c) Long-term Provisions	72.66
Total	4,910.61
(3) Current liabilities	
(a) Short-term Borrowings	4,141.84
(b) Trade Payables	
- Due to Micro and Small Enterprises	45.23
- Due to Others	1,909.61
(c) Other Current Liabilities	683.54
(d) Short-term Provisions	462.33
Total	7,242.55
Total Equity and Liabilities	22,686.75
II. ASSETS	
(1) Non-current assets	
(a) Property, Plant and Equipment and Intangible Assets	
(i) Property, Plant and Equipment	4,132.72
(ii) Capital Work-in-progress	659.95
(b) Non-current Investments	0.26
(c) Long term Loans and Advances	3,000.00
(d) Other Non-current Assets	199.56
Total	7,992.49
(2) Current assets	
(a) Inventories	4,131.10
(b) Trade Receivables	709.85
(c) Cash and cash equivalents	20.93
(d) Short-term Loans and Advances	9,576.91
(e) Unbilled Rvenue	-
(f) Other Current Assets	255.47
Total	14,694.26
Total Assets	22,686.75

For HMA & Associates
Chartered Accountants
FRN – 100537W

HMA & ASSOCIATES FRN 100537W PUNE Chartered Accountants

CA Eshan Porwal
Partner
Membership No. - 195835
Place- Pune
Date- 29th May 2026

For and on behalf of Board of Directors

Alcokraft Distilleries Limited

Director

Amardeepsingh Sethi
Chairman-Whole Time Director
DIN - 00097644
Place - Pune
Date- 29th May 2026

Alcokraft Distilleries Limited

Alcokraft Distilleries Limited (Formerly known as Aurangabad Distillery Limited)
(CIN: L55000PN2000PLC177314)

Consolidated Cash Flow Statement for the year ended 31-March-2026

(Rs in lakhs)

Particulars	31-March-2026
CASH FLOW FROM OPERATING ACTIVITIES	
Net Profit after tax	896.79
Depreciation and Amortisation Expense	380.98
Provision for tax	320.32
Dividend Income	-0.04
Interest Income	-464.63
Finance Costs	848.46
Operating Profit before working capital changes	1,981.88
Adjustment for:	
Inventories	-9.89
Trade Receivables	-363.48
Loans and Advances	375.31
Other Current Assets	-126.23
Other Non current Assets	-64.50
Trade Payables	556.40
Other Current Liabilities	-58.71
Short-term Provisions	-55.12
Long-term Provisions	-2.17
Cash (Used in)/Generated from Operations	2,233.48
Tax paid(Net)	351.08
Net Cash (Used in)/Generated from Operating Activities	1,882.40
CASH FLOW FROM INVESTING ACTIVITIES	
Purchase of Property, Plant and Equipment	-114.26
Loans and Advances given	-1,517.05
Investment in Term Deposits	-0.90
Interest received	464.63
Dividend received	0.04
Net Cash (Used in)/Generated from Investing Activities	-1,167.55
CASH FLOW FROM FINANCING ACTIVITIES	
Proceeds from Long Term Borrowings	614.17
Proceeds from Short Term Borrowings	-480.25
Interest Paid	-848.46
Net Cash (Used in)/Generated from Financing Activities	-714.53
Net Increase/(Decrease) in Cash and Cash Equivalents	0.32
Opening Balance of Cash and Cash Equivalents	2.81
Closing Balance of Cash and Cash Equivalents	**3.13**

Components of cash and cash equivalents	**31-March-2026**
Cash on hand	1.13
Balances with banks in current accounts	1.00
Cheques, drafts on hand	1.00
Cash and cash equivalents as per Cash Flow Statement	**3.13**

Note -

1. The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".
2. Opening and closing balances of cash and cash equivalents mentioned above include cash and bank balances held in current accounts and do not include balances of deposits in bank with original maturity greater than 3 months amounting to Rs.17.80 lakhs for C.Y.(P.Y.Rs.16.90 lakhs.)

For HMA & Associates
Chartered Accountants
FRN – 100537W

HMA & ASSOCIATES FRN 100537W PUNE Chartered Accountants

CA Eshan Porwal
Partner
Membership No. - 195835
Place- Pune
Date- 29th May 2026

For and on behalf of Board of Directors
Alcokraft Distilleries Limited

Director

Alcokraft Distilleries Limited

Amardeepsingh Sethi
Chairman-Whole Time Director
DIN - 00097644
Place - Pune
Date- 29th May 2026

Notes to Consolidated Financial Results for Year Ended 31st March 2026

1 The consolidated results have been reviewed by Audit committee and taken on record by Board of Directors at their respective meeting held on 29th May, 2026 and the same have been approved by the Board.

2 As per MCA Notification dated 16th February, 2015 Companies whose Shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of Ind-AS.

3 The consolidated financial results have been prepared in accordance with the accounting standards as issued by the Institute of Chartered Accountants of India and as specified in the Section 133 of the companies Act, 2013 and the relevant rules thereof.

4 The consolidated financial results include the results of Alcomaster Beverages Limited which is wholly own subsidary.

5 Though the Company has two business segments viz. Distillery Division and Potash Division, dislosure under AS - 17 "Segment Reporting" is not applicable as the turnover of the Potash Division is less than 10% of the total turnover of the Company for the year.

6 These financial results are also available on the website of the Company www.aurangabaddistillery.com

7 The Company is required to prepare consolidated financial results for the first time and accordingly comparative consolidated figures for the corresponding previous period are not applicable.

For and on behalf of Board of Directors
Alcokraft Distilleries Limited

Director

Amardeepsingh Sethi
Chairman-Whole Time Director
DIN - 00097644
Place - Pune
Date- 29th May 2026

Alcokraft Distilleries Limited