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.alcokraftdistilleries.com

Date: 14th November, 2026

To,
The Manager,
Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai-400051

Symbol: ALCODIS

Subject: Outcome of Board Meeting under Regulation 30, 33 and other applicable regulations of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

With reference to the above mentioned subject this is to inform you that pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Board of Directors of Alcokraft Distilleries Limited ('the Company') at its Meeting held today i.e. on Saturday, 14th November, 2026 have, inter alia, considered and approved:

1. The Unaudited Financial Results (Standalone and Consolidated) of the Company for the half year ended 30th September, 2026 as recommended by the Audit Committee.

Pursuant to Regulation 33 and other applicable regulations of the Listing Regulations, we enclose the following:

I. Unaudited Financial Results (Standalone and Consolidated) of the Company for the half year ended 30th September, 2026; and
II. Limited review report on the aforesaid unaudited Financial Results (Standalone and Consolidated) of the Company for the half year ended 30th September 2026.

2. Considered and approved the policy on materiality of Related Party Transactions and on dealing with Related Party Transactions pursuant to the amendment in the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at 03:00 P.M. (IST) and concluded at 04:25 P.M. (IST).

Kindly take the same on your record.

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.alcokraftdistilleries.com

Thanking you,

Yours Faithfully

For Alcokraft Distilleries Limited
(Formerly known as Aurangabad Distillery Limited)

POOJA KISHORE SONI

Digitally signed by POOJA KISHORE SONI
Date: 2026.11.14 19:07:18 +05'30'

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

ALCOKRAFT DISTILLERIES LIMITED
(Formerly Known as Aurangabad Distillery Limited)
CIN - L55000PN2000PLC177314
Statement of standalone unaudited Financial Results for the half year ended 30th September, 2026
(Rupees in lakhs except for earnings per share data)

Sr. No		Particulars	Half Year Ended			Year ended	
			30-09-2026 Unaudited	31-03-2026 Audited	30-09-2025 Unaudited	31-03-2026 Audited	31-03-2025 Audited
1		**Income**					
	a	Revenue from operations	6,586.15	7,720.96	5,920.18	13,641.14	11,117.10
	b	Other income	44.74	287.39	179.61	467.00	871.50
		Total income	**6,630.89**	**8,008.35**	**6,099.79**	**14,108.14**	**11,988.60**
2		**Expenses**					
	a	Cost of materials consumed	2,627.33	3,934.58	2,512.69	6,447.27	5,822.55
	b	Purchases of stock-in-trade	2,043.74	2,054.48	751.35	2,805.83	1,387.56
	c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	294.77	-751.65	989.80	238.14	-173.47
	d	Employee benefit expense	193.47	213.61	166.56	380.17	370.03
	e	Finance costs	291.18	410.35	438.11	848.46	677.63
	f	Depreciation, depletion and amortisation expense	190.59	189.59	191.39	380.98	385.40
	g	Other Expenses	771.33	1,293.90	496.18	1,790.08	2,271.79
		Total expenses	**6,412.42**	**7,344.86**	**5,546.08**	**12,890.93**	**10,741.49**
3		**Total profit before exceptional items and tax**	218.47	663.49	553.71	1,217.21	1,247.11
4		**Exceptional items**	-	-	-	-	-
5		**Total profit before tax**	**218.47**	**663.49**	**553.71**	**1,217.21**	**1,247.11**
6		**Tax expense**					
	a	Current tax	76.03	192.02	155.84	347.86	343.34
	b	Deferred tax	-21.97	-14.28	-16.48	-30.76	-18.58
	c	Excess/Short Provision Written back/off	-	3.22	-	3.22	25.27
		Total tax expenses	**54.06**	**180.96**	**139.36**	**320.32**	**350.03**
7		**Net Profit Loss for the period from continuing operations**	**164.41**	**482.53**	**414.35**	**896.89**	**897.08**
8		**Profit (loss) from discontinued operations before tax**	-	-	-	-	-
9		**Tax expense of discontinued operations**	-	-	-	-	-
10		**Net profit (loss) from discontinued operation after tax**	-	-	-	-	-
11		**Total profit (loss) for period**	**164.41**	**482.53**	**414.35**	**896.89**	**897.08**
a		Paid-up equity share capital	1,025.00	1,025.00	1,025.00	1,025.00	908.74
b		Face value of equity share capital of Rs.	10.00	10.00	10.00	10.00	10.00
12		**Earnings per equity share**					
	a	Basic earnings (loss) per share from continuing and discontinued operations	1.60	4.71	4.04	8.75	9.87
	b	Diluted earnings (loss) per share from continuing and discontinued operations	1.60	4.71	4.04	8.75	9.87

Signed for Identification Purpose only

For A R Sulakhe & Co.
Chartered Accountants
FRN – 110540W

A. R. SULAKHE & CO. PUNE CHARTERED ACCOUNTANTS

CA Kaustubh Deo
Partner
Membership No. - 134892
Place- Pune
Date- 14 Nov 2026

For and on behalf of Board of Directors

Alcokraft Distilleries Limited

Amardeepsingh Sethi
Chairman-Whole Time Director
DIN - 00097644
Place - Pune
Date- 14 Nov 2026

Alcokraft Distilleries Limited (Formerly known as Aurangabad Distillery Limited)
(CIN: L55000PN2000PLC177314)
Statement of Standalone Unaudited Assets and Liabilities for the half year ended as on 30th September, 2026

(Rs in lakhs)

Particulars	30-Sep-2026 Unaudited	31-March-2026 Audited
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	1,025.00	1,025.00
(b) Reserves and Surplus	9,673.10	9,508.69
Total	10,698.10	10,533.69
(2) Non-current liabilities		
(a) Long-term Borrowings	6777.89	4,110.85
(b) Deferred Tax Liabilities (net)	705.13	727.10
(c) Long-term Provisions	68.48	72.66
Total	7,551.50	4,910.61
(3) Current liabilities		
(a) Short-term Borrowings	3430.83	4,141.84
(b) Trade Payables		
- Due to Micro and Small Enterprises	27.40	45.23
- Due to Others	1596.44	1,909.61
(c) Other Current Liabilities	605.27	683.44
(d) Short-term Provisions	513.01	462.33
Total	6,172.95	7,242.45
Total Equity and Liabilities	**24,422.55**	**22,686.75**
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	3,942.13	4,132.72
(ii) Capital Work-in-progress	763.27	659.95
(b) Non-current Investments	391.26	1.26
(c) Long term Loans and Advances	3,000.00	3,000.00
(d) Other Non-current Assets	230.88	199.56
Total	8,327.54	7,993.49
(2) Current assets		
(a) Inventories	2490.39	4,131.10
(b) Trade Receivables	587.64	709.85
(c) Cash and cash equivalents	19.56	19.93
(d) Short-term Loans and Advances	12901.62	9,576.91
(e) Other Current Assets	95.81	255.47
Total	16,095.01	14,693.26
Total Assets	**24,422.55**	**22,686.75**

Signed for Identification Purpose only

For A R Sulakhe & Co.
Chartered Accountants
FRN – 110540W

CA Kaustubh Deo
Partner
Membership No. - 134892
Place- Pune
Date- 14 Nov 2026

A. R. SULAKHE & CO. PUNE CHARTERED ACCOUNTANTS

For and on behalf of Board of Directors

Alcokraft Distilleries Limited

Amardeepsingh Sethi
Chairman-Whole Time Director
DIN - 00097644
Place - Pune
Date- 14 Nov 2026

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

Unaudited Standalone Cash Flow Statement for the Half Year Ended 30th September, 2026

(Rs in lakhs)

Particulars	30-Sep-2026 Unaudited	31-March-2026 Audited
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit after tax	164.41	896.89
Depreciation and Amortisation Expense	190.59	380.98
Provision for tax	54.06	320.32
Dividend Income	-	(0.04)
Interest Income	(14.50)	(464.63)
Finance Costs	291.18	848.46
Operating Profit before working capital changes	655.74	1,981.98
Adjustment for:		
Inventories	1,640.71	(9.89)
Trade Receivables	122.21	(363.48)
Loans and Advances	(3,254.38)	375.31
Other Current Assets	19.98	(126.23)
Other Non current Assets	(31.31)	(64.50)
Trade Payables	(330.99)	556.40
Other Current Liabilities	(78.18)	(58.81)
Short-term Provisions	(25.35)	(55.12)
Long-term Provisions	(4.18)	(2.17)
Cash (Used in)/Generated from Operations	(1,285.74)	2,233.48
Tax paid(Net)	(70.33)	351.08
Net Cash (Used in)/Generated from Operating Activities	(1,356.08)	1,882.40
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(103.33)	(114.26)
Purchase of Equity Instruments	(390.00)	(1.00)
Loans and Advances given		(1,517.05)
Investment in Term Deposits	(0.15)	(0.90)
Interest received	184.18	464.63
Dividend received		0.04
Net Cash (Used in)/Generated from Investing Activities	(309.59)	(1,168.55)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	2667.04	614.17
Proceeds from Short Term Borrowings	(711.01)	(480.25)
Interest Paid	(291.18)	(848.46)
Net Cash (Used in)/Generated from Financing Activities	1,664.85	-714.53
Net Increase/(Decrease) in Cash and Cash Equivalents	(0.82)	-0.68
Opening Balance of Cash and Cash Equivalents	2.13	2.81
Closing Balance of Cash and Cash Equivalents	1.31	2.13

Components of cash and cash equivalents	30-Sep-2026	31-March-2026
Cash on hand	0.99	1.13
Balances with banks in current accounts	0.32	1.00
Cash and cash equivalents as per Cash Flow Statement	**1.31**	**2.13**

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.18.25 lakhs as at 30 Sept 26 (As At 31 Mar 26 Rs. 17.80 lakhs.)

Signed for Identification Purpose only

For A R Sulakhe & Co.
Chartered Accountants
FRN – 110540W

CA Kaustubh Deo
Partner
Membership No. - 134892
Place- Pune
Date- 14 Nov 2026

A. R. SULAKHE & CO. PUNE CHARTERED ACCOUNTANTS

For and on behalf of Board of Directors

Alcokraft Distilleries Limited

Amardeepsingh Sethi
Chairman-Whole Time Director
DIN - 00097644
Place - Pune
Date- 14 Nov 2026

Notes to Standalone Financial Results for the half year ended 30th Sept 2026

1 The above results have been reviewed by Audit committee and taken on record by Board of Directors at their respective meeting held on 14th November, 2026 and the same have been approved by the Board.

2 Figures of last year have been regrouped and reclassified wherever necessary. There are no material adjustments made in the results of the earlier periods.

3 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.

4 The standalone 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.

5 The Statutory Auditor's of the Company have conducted limited review on the above unaudited standalone financials results of the company for the half year ended September 30, 2026 and have expressed unmodified conclusion.

6 During the half year ended September 30, 2026, Company had invested in partnership firm Seraphic Products, Mumbai and become 40% Partner in this partnership firm.

7 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.

8 These financial results are also available on the website of the Company www.alcokraftdistilleries.com

9 The figures of half year ended 31st March 2026 are the balancing figures between audited figures in respect of the full financial year 2025-26 and the half year ended unaudited figures upto 30th September,2025.

For and on behalf of Board of Directors

Alcokraft Distilleries Limited

Amardeepsingh Sethi
Chairman-Whole Time Director
DIN - 00097644
Place - Pune
Date- 14 Nov 2026

AR SULAKHE & CO
CHARTERED ACCOUNTANTS

H. O.: Anand Apartment, 1180/2, Shivajinagar, Pune - 411005
Ph.: 25535600
E-mail: admin@arsulakhe.com . www.arsandco.com
Branches: Mumbai | Nashik | Bengaluru | Ahmedabad | Kolhapur | Ahmednagar | Hyderabad

LIMITED REVIEW REPORT

The Board of Directors,
Alcokraft Distilleries Limited
(Formerly known as Aurangabad Distillery Limited)

We have reviewed the accompanying statement of Standalone unaudited financial results of Alcokraft Distilleries Limited (Formerly known as Aurangabad Distillery Limited) (the "Company") for the half year ended September 30, 2026 (the "Statement"). The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors

We conducted our review of the statement in accordance with the Standards on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountant 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 is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data and thus provide 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Standalone unaudited financial results prepared in all material respects in accordance with applicable Accounting Standards and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR A.R. SULAKHE & CO
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NUMBER: 110540W

A. R. SULAKHE & CO. PUNE CHARTERED ACCOUNTANTS

KAUSTUBH DEO
PARTNER
MEMBERSHIP NUMBER: 134892
UDIN: 26134892VALIBS4366
PLACE: PUNE
DATE: November 14, 2026

ALCOKRAFT DISTILLERIES LIMITED
(Formerly Known as Aurangabad Distillery Limited)
CIN - L55000PN2000PLC177314
Statement of Unaudited Consolidated Financial Results for the half year ended 30th September 2026
(Rupees in lakhs except for earnings per share data)

Sr. No		Particulars	Half Year Ended		Year ended
			30-09-2026 Unaudited	31-03-2026 Audited	31-03-2026 Audited
1		**Income**			
	a	Revenue from operations	6,586.15	7,720.96	13,641.14
	b	Other income	44.74	287.39	467.00
		Total income	**6,630.89**	**8,008.35**	**14,108.14**
2		**Expenses**			
	a	Cost of materials consumed	2,627.33	3,934.58	6,447.27
	b	Purchases of stock-in-trade	2,043.74	2,054.48	2,805.83
	c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	294.77	-751.65	238.14
	d	Employee benefit expense	193.47	213.61	380.17
	e	Finance costs	291.18	410.35	848.46
	f	Depreciation, depletion and amortisation expense	190.59	189.59	380.98
	g	Other Expenses	771.43	1,294.00	1,790.18
		Total expenses	**6,412.52**	**7,344.96**	**12,891.03**
3		**Total profit before exceptional items and tax**	218.37	663.39	1,217.11
4		Exceptional items	-	-	-
5		**Profit before share of net profits of investments accounted for using equity method and tax.**	**218.37**	**663.39**	**1,217.11**
6		Share of net profit after tax of associate accounted for using the equity method.	46.41	-	-
7		**Profit/(Loss) before Tax**	**264.78**	**663.39**	**1,217.11**
8		**Tax expense**			
	a	Current tax	76.03	192.02	347.86
	b	Deferred tax	-21.97	-14.28	-30.76
	c	Excess/Short Provision Written back/off	-	3.22	3.22
		Total tax expenses	**54.06**	**180.96**	**320.32**
9		**Net Profit Loss for the period from continuing operations**	**210.72**	**482.43**	**896.79**
10		**Profit (loss) from discontinued operations before tax**	-	-	-
11		Tax expense of discontinued operations	-	-	-
12		**Net profit (loss) from discontinued operation after tax**	-	-	-
13		**Total profit (loss) for period**	**210.72**	**482.43**	**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
14		**Earnings per equity share**			
	a	Basic earnings (loss) per share from continuing and discontinued operations	2.06	4.71	8.75
	b	Diluted earnings (loss) per share from continuing and discontinued operations	2.06	4.71	8.75

Signed for Identification Purpose only

For A R Sulakhe & Co.
Chartered Accountants
FRN – 110540W

A. R. SULAKHE & CO. PUNE CHARTERED ACCOUNTANTS

CA Kaustubh Deo
Partner
Membership No. - 134892
Place- Pune
Date- 14 Nov 2026

For and on behalf of Board of Directors

Alcokraft Distilleries Limited

Amardeepsingh Sethi
Chairman-Whole Time Director
DIN - 00097644
Place - Pune
Date- 14 Nov 2026

Alcokraft Distilleries Limited (Formerly known as Aurangabad Distillery Limited)
(CIN: L55000PN2000PLC177314)
Statement of Unaudited Consolidated Assets and Liabilities for the Half Year Ended as on 30th September, 2026

(Rs in lakhs)

Particulars	As on 30-09-2026	As on 31-March-2026
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	1,025.00	1,025.00
(b) Reserves and Surplus	9,719.31	9,508.59
Total	10,744.31	10,533.59
(2) Non-current liabilities		
(a) Long-term Borrowings	6,777.89	4,110.85
(b) Deferred Tax Liabilities (net)	705.13	727.10
(c) Long-term Provisions	68.48	72.66
Total	7,551.50	4,910.61
(3) Current liabilities		
(a) Short-term Borrowings	3,430.83	4,141.84
(b) Trade Payables		
- Due to Micro and Small Enterprises	27.40	45.23
- Due to Others	1,596.44	1,909.61
(c) Other Current Liabilities	605.47	683.54
(d) Short-term Provisions	513.01	462.33
Total	6,173.15	7,242.55
Total Equity and Liabilities	24,468.96	22,686.75
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	3,942.13	4,132.72
(ii) Capital Work-in-progress	763.27	659.95
(b) Non-current Investments	436.67	0.26
(c) Long term Loans and Advances	3,000.00	3,000.00
(d) Other Non-current Assets	230.88	199.56
Total	8,372.95	7,992.49
(2) Current assets		
(a) Inventories	2,490.39	4,131.10
(b) Trade Receivables	587.64	709.85
(c) Cash and cash equivalents	20.56	20.93
(d) Short-term Loans and Advances	12,901.62	9,576.91
(e) Other Current Assets	95.81	255.47
Total	16,096.01	14,694.26
Total Assets	24,468.96	22,686.75

Signed for Identification Purpose only

For A R Sulakhe & Co.
Chartered Accountants
FRN – 110540W

CA Kaustubh Deo
Partner
Membership No. - 134892
Place- Pune
Date- 14 Nov 2026

For and on behalf of Board of Directors

Amardeepsingh Sethi
Chairman-Whole Time Director
DIN - 00097644
Place - Pune
Date- 14 Nov 2026

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

Unaudited Consolidated Cash Flow Statement for the half year ended 30-Sept-2026

(Rs in lakhs)

Particulars	30 September 2026 Unaudited	31-March-2026 Audited
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit after tax	210.72	896.79
Depreciation and Amortisation Expense	190.59	380.98
Provision for tax	54.06	320.32
Dividend Income		(0.04)
Interest Income	(44.50)	(464.63)
Finance Costs	291.18	848.46
Share of Profit from associate	(46.41)	
Operating Profit before working capital changes	655.64	1,981.88
Adjustment for:		
Inventories	-	
Trade Receivables	1,640.71	(9.89)
Loans and Advances	122.21	(363.48)
Other Current Assets	(3,254.38)	375.31
Other Non current Assets	19.98	(126.23)
Trade Payables	(31.31)	(64.50)
Other Current Liabilities	(330.99)	556.40
Short-term Provisions	(78.08)	(58.71)
Long-term Provisions	(25.35)	(55.12)
	(4.18)	(2.17)
Cash (Used in)/Generated from Operations	(1,285.74)	2,233.48
Tax paid(Net)	(70.33)	351.08
Net Cash (Used in)/Generated from Operating Activities	(1,356.08)	1,882.40
CASH FLOW FROM INVESTING ACTIVITIES	-	
Purchase of Property, Plant and Equipment	(103.33)	(114.26)
Investment in Partnership Firm	(390.00)	-
Loans and Advances given	-	(1,517.05)
Investment in Term Deposits	(0.45)	(0.90)
Interest received	184.18	464.63
Dividend received	-	0.04
Net Cash (Used in)/Generated from Investing Activities	(309.59)	(1,167.55)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	2,667.04	632.46
Proceeds from Short Term Borrowings	(711.01)	(498.53)
Interest Paid	(291.18)	(848.46)
Net Cash (Used in)/Generated from Financing Activities	1,664.85	(714.53)
Net Increase/(Decrease) in Cash and Cash Equivalents	(0.82)	0.32
Opening Balance of Cash and Cash Equivalents	3.13	2.81
Closing Balance of Cash and Cash Equivalents	2.31	3.13

Components of cash and cash equivalents	30 September 2026	31-March-2026
Cash on hand	0.99	1.13
Balances with banks in current accounts	1.32	1.00
Cheques, drafts on hand	-	1.00
Cash and cash equivalents as per Cash Flow Statement	2.31	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.18.25 lakhs as on 30 Sept 2026 (as on 31 Mar 26 17.80 lakhs.)

Signed for Identification Purpose only

For A R Sulakhe & Co.
Chartered Accountants
FRN - 110540W

CA Khustubh Deo
Partner
Membership No. - 134892
Place- Pune
Date- 14 Nov 2026

For and on behalf of Board of Directors

Amardeepsingh Sethi
Chairman-Whole Time Director
DIN - 00097644
Place - Pune
Date- 14 Nov 2026

Notes to Unaudited Consolidated Financial Results for Half Year Ended 30th Sept 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 14th November 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. During the half year ended September 30, 2026, Company had invested in partnership firm Seraphic Products, Mumbai and become 40% Partner in this partnership firm.
5. The consolidated financial results include the results of Alcomaster Beverages Pvt. Limited which is wholly own subsidary and associate Seraphic Products a Partnership Firm
6. The Statutory Auditor's of the Company have conducted limited review on the above unaudited consolidated financials results of the company for the healf year ended September 30, 2026 and have expressed unmodified conclusion.
7. 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.
8. These financial results are also available on the website of the Company www.alcokraftdistilleries.com
9. Subsidiary company was incorporated on 27 December 2025 and the Company is required to prepare Consolidated Financial Results from March 31, 2026 accordingly comparative consolidated figures for FY 24-25 and for half year ended 30th September.2025 are not applicable.

For and on behalf of Board of Directors

Alcokraft Distilleries Limited

Amardeepsingh Sethi
Chairman-Whole Time Director
DIN - 0009764
Place - Pune
Date- 14 Nov 2026

A.R.SULAKHE & CO.
CHARTERED ACCOUNTANTS

H. O.: Anand Apartment, 1180/2, Shivajinagar, Pune - 411005.
Ph.: 25535600
E-mail: admin@arsulakhe.com . www.arsandco.com
Branches : Mumbai | Nashik | Bengaluru | Ahmedabad | Kolhapur | Ahmednagar | Hyderabad

LIMITED REVIEW REPORT

The Board of Directors,
Alcokraft Distilleries Limited
(Formerly known as Aurangabad Distillery Limited)

We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of Alcokraft Distilleries Limited (Formerly known as Aurangabad Distillery Limited) (the "Holding Company"), & its subsidiary company (the Holding Company and its subsidiary together referred to as "the Group") and associate for the half year ended 30th September 2026. This statement is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors.

We conducted our review in accordance with the Standards 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 Standards of Auditing and consequently does not enable us to obtain assurance that we would became aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended to the extent applicable.

The statements include the results of following entities:

i. Alcokraft Distilleries Limited (Holding Company)
ii. Alcomaster Beverages Private Limited (Subsidiary)
iii. Seraphic Products (Associate)

Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of Consolidated Financial Results, prepared in accordance with the recognition and measurement principle laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.



We have not reviewed the interim financial results of a Subsidiary and associate whose financial results reflect total assets of Rs. 1 Lakhs as at September 30, 2026 and total revenue of Rs. Nil and total profit of Rs. 46.30 Lakhs for the half year ended 30th September 2026 as considered in the consolidated unaudited financial results, which are certified by the management.

Our Conclusion on the statement is not qualified in respect of this matter.

FOR A.R. SULAKHE & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NUMBER: 110540W

KAUSTUBH DEO
PARTNER
MEMBERSHIP NUMBER 134892
UDIN: 26134892TMEQXV8057
PLACE: PUNE
DATE: November 14, 2026