



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

Date: 29th May, 2026

To,
The Manager,
Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai-400 051

NSE Symbol: ALCODIS

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

Dear Sir/Madam,

With reference to the above captioned subject this is to inform you that as per Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Board of Directors of Alcockraft Distilleries Limited (Formerly known as Aurangabad Distillery Limited) ('the Company') at its Meeting held on Friday, 29th May 2026 has approved and taken on record the following main agenda:

1. The Audited Financial Results (Standalone & Consolidated) for the half year and year ended 31st March, 2026 as recommended by the Audit Committee along with the Auditors Report thereon pursuant to regulation 33 of SEBI Listing Regulations;

The copy of aforesaid results along with audit report of the statutory auditors' and a declaration in respect of unmodified opinion is enclosed.

2. Re-Appointment of Mr. Dharampal Kalani (DIN: 00041021) as Managing Director of the Company for further period of five years; and

3. Re-Appointment of Mr. Amardeep Singh Sethi (DIN: 00097644) as a Whole Time Director of the company for further period of five years.

The Board Meeting commenced at 12:00 P.M. (IST) and concluded at 06:15 P.M. (IST).

Kindly take the same on your record.

Thanking you,

Yours Faithfully

For Alcockraft Distilleries Limited

(Formerly known as Aurangabad Distillery Limited)

Pooja Soni

Company Secretary & Compliance Officer

Independent Auditor's Report on standalone audited financial results for half year ended and year ended 31st March 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended till date.

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying half yearly standalone financial results of Alcokraft Distilleries Limited (Formerly known as Aurangabad Distillery Limited) ("the company") for the half year ended and year ended 31st March 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended till date ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended and year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



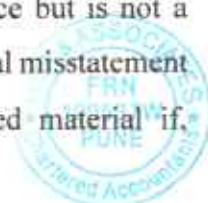
Management's Responsibilities for the Standalone Financial Results

These annual standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The annual standalone financial statements have been prepared in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if,



individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure, and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the interim condensed financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the interim condensed financial statements may be influenced. We consider quantitative materiality and qualitative factors in

- i. planning the scope of our audit work and in evaluating the results of our work; and
- ii. to evaluate the effect of any identified misstatements in the interim condensed financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

We would like to report that –

- i. The standalone financial results for the half year ended 31st March 2026 are the balancing figures between the audited figures in respect of the year ended 31st March 2026 and the unaudited half yearly figures up to 30th September 2025, being the date of the end of the first half year of the current financial year, which were subjected to limited review as required under Regulation 33 of the SEBI Listing Regulations.

Our opinion is not modified in respect of these matters.

For HMA & Associates
Chartered Accountants
FRN: 100537W



CA Eshan Porwal
Partner
Membership No. 195835
UDIN - 26195835DEAQOT7270

Place – Pune
Date – 29th May 2026

ALCOKRAFT DISTILLERIES LIMITED
(Formerly Known as Aurangabad Distillery Limited)
CIN - L55000PN2000PLC177314

Statement of Audited Standalone 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	31-03-2025 Audited	31-03-2026 Audited	31-03-2025 Audited
1	Income					
a	Revenue from operations	7,720.96	5,920.18	5,893.80	13,641.14	11,117.10
b	Other income	287.39	179.61	397.54	467.00	871.50
	Total income	8,008.35	6,099.79	6,291.34	14,108.14	11,988.60
2	Expenses					
a	Cost of materials consumed	3,934.58	2,512.69	3,248.69	6,447.27	5,822.55
b	Purchases of stock-in-trade	2,054.48	751.35	997.72	2,805.83	1,387.56
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-751.65	989.80	-786.88	238.14	-173.47
d	Employee benefit expense	213.61	166.56	209.31	380.17	370.03
e	Finance costs	410.35	438.11	327.96	848.46	677.63
f	Depreciation, depletion and amortisation expense	189.59	191.39	193.03	380.98	385.40
g	Other Expenses	1,293.90	496.18	1,707.06	1,790.08	2,271.79
	Total expenses	7,344.86	5,546.08	5,896.89	12,890.93	10,741.49
3	Total profit before exceptional items and tax	663.49	553.71	394.45	1,217.21	1,247.11
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Total profit before tax	663.49	553.71	394.45	1,217.21	1,247.11
6	Tax expense					
a	Current tax	192.02	155.84	119.58	347.86	343.34
b	Deferred tax	-14.28	-16.48	-9.41	-30.76	-18.58
c	Excess/Short Provision Written back/off	3.22	0.00	0.00	3.22	25.27
	Total tax expenses	180.96	139.36	110.17	320.32	350.03
7	Net Profit Loss for the period from continuing operations	482.53	414.35	284.28	896.89	897.08
8	Profit (loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00
9	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
10	Net profit (loss) from discontinued operation after tax	0.00	0.00	0.00	0.00	0.00
11	Total profit (loss) for period	482.53	414.35	284.28	896.89	897.08
a	Paid-up equity share capital	1,025.00	1,025.00	1,025.00	1,025.00	1,025.00
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	4.71	4.04	3.13	8.75	9.87
b	Diluted earnings (loss) per share from continuing and discontinued operations	4.71	4.04	3.13	8.75	9.87

For HMA & Associates
Chartered Accountants
FRN - 100537W



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

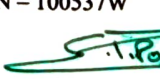



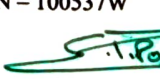



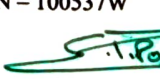



Chairman-Whole Time Director

DIN - 00097644

Place - Pune

Date- 29th May 2026



Alcokraft Distilleries Limited (Formerly known as Aurangabad Distillery Limited) (CIN: L55000PN2000PLC177314) Statement of Audited Standalone Assets and Liabilities for the Year Ended as on 31st March, 2026 (Rs in lakhs)				
Particulars	31-March-2026	31-March-2025		
I. EQUITY AND LIABILITIES				
(1) Shareholders' funds				
(a) Share Capital	1,025.00	1,025.00		
(b) Reserves and Surplus	9,508.69	8,611.79		
Total	10,533.69	9,636.79		
(2) Non-current liabilities				
(a) Long-term Borrowings	4,110.85	3,496.69		
(b) Deferred Tax Liabilities (net)	727.10	757.86		
(c) Long-term Provisions	72.66	74.84		
Total	4,910.61	4,329.39		
(3) Current liabilities				
(a) Short-term Borrowings	4,141.84	4,622.08		
(b) Trade Payables				
- Due to Micro and Small Enterprises	45.23	22.10		
- Due to Others	1,909.61	1,376.33		
(c) Other Current Liabilities	683.44	742.25		
(d) Short-term Provisions	462.33	517.46		
Total	7,242.45	7,280.22		
Total Equity and Liabilities	22,686.75	21,246.40		
II. ASSETS				
(1) Non-current assets				
(a) Property, Plant and Equipment and Intangible Assets				
(i) Property, Plant and Equipment	4,132.72	4,423.12		
(ii) Capital Work-in-progress	659.95	636.26		
(b) Non-current Investments	1.26	0.26		
(c) Long term Loans and Advances	3,000.00	2,802.00		
(d) Other Non-current Assets	199.56	135.07		
Total	7,993.49	7,996.71		
(2) Current assets				
(a) Inventories	4,131.10	4,121.21		
(b) Trade Receivables	709.85	346.37		
(c) Cash and cash equivalents	19.93	19.71		
(d) Short-term Loans and Advances	9,576.91	8,633.16		
(e) Unbilled Revenue	-	6.31		
(f) Other Current Assets	255.47	122.93		
Total	14,693.26	13,249.69		
Total Assets	22,686.75	21,246.40		
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>For HMA & Associates Chartered Accountants FRN – 100537W</p>   <p>CA Eshan Porwal Partner Membership No. - 195835 Place- Pune Date- 29th May 2026</p> </td> <td style="width: 50%; vertical-align: top;"> <p style="text-align: right;">For and on behalf of Board of Directors Alcokraft Distilleries Limited</p>  <p style="text-align: right;">Director Amardeepsingh Sethi Chairman-Whole Time Director DIN - 00097644 Place - Pune Date- 29th May 2026</p>  </td> </tr> </table>			<p>For HMA & Associates Chartered Accountants FRN – 100537W</p>   <p>CA Eshan Porwal Partner Membership No. - 195835 Place- Pune Date- 29th May 2026</p>	<p style="text-align: right;">For and on behalf of Board of Directors Alcokraft Distilleries Limited</p>  <p style="text-align: right;">Director Amardeepsingh Sethi Chairman-Whole Time Director DIN - 00097644 Place - Pune Date- 29th May 2026</p> 
<p>For HMA & Associates Chartered Accountants FRN – 100537W</p>   <p>CA Eshan Porwal Partner Membership No. - 195835 Place- Pune Date- 29th May 2026</p>	<p style="text-align: right;">For and on behalf of Board of Directors Alcokraft Distilleries Limited</p>  <p style="text-align: right;">Director Amardeepsingh Sethi Chairman-Whole Time Director DIN - 00097644 Place - Pune Date- 29th May 2026</p> 			

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

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

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit after tax	896.89	897.08
Depreciation and Amortisation Expense	380.98	385.40
Provision for tax	320.32	350.03
Dividend Income	-0.04	-0.04
Interest Income	-464.63	-342.36
Finance Costs	848.46	677.63
Operating Profit before working capital changes	1,981.98	1,967.75
Adjustment for:		
Inventories	-9.89	-148.92
Trade Receivables	-363.48	-141.08
Loans and Advances	375.31	39.98
Other Current Assets	-126.23	46.68
Other Non current Assets	-64.50	-64.40
Trade Payables	556.40	548.74
Other Current Liabilities	-58.81	-226.26
Short-term Provisions	-55.12	-239.47
Long-term Provisions	-2.17	-0.76
Cash (Used in)/Generated from Operations	2,233.48	1,782.25
Tax paid(Net)	351.08	368.61
Net Cash (Used in)/Generated from Operating Activities	1,882.40	1,413.64
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	-114.26	-612.76
Purchase of Equity Instruments	-1.00	-
Loans and Advances given	-1,517.05	-2,393.14
Investment in Term Deposits	-0.90	-0.87
Interest received	464.63	342.36
Dividend received	0.04	0.04
Net Cash (Used in)/Generated from Investing Activities	-1,168.55	-2,664.37
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	614.17	922.16
Proceeds from Short Term Borrowings	-480.25	951.07
Interest Paid	-848.46	-677.63
Net Cash (Used in)/Generated from Financing Activities	-714.53	1,195.60
Net Increase/(Decrease) in Cash and Cash Equivalents	-0.68	-55.13
Opening Balance of Cash and Cash Equivalents	2.81	57.94
Closing Balance of Cash and Cash Equivalents	2.13	2.81

Components of cash and cash equivalents	31-March-2026	31-March-2025
Cash on hand	1.13	2.55
Balances with banks in current accounts	1.00	0.27
Cash and cash equivalents as per Cash Flow Statement	2.13	2.81

Note -

- 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".
- 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



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

Notes to Standalone Financial Results for Year Ended 31st March 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 29th May, 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 Though the Company has two business segments viz. Distillery Division and Potash Division, disclosure 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 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.
- 8 Ratios

	Particulars	Numerator/Denominator	31-Mar-26	31-Mar-25	Change in %
(I)	Debt-Equity Ratio	Total Debts	0.78	0.84	-7.14%
		Shareholder's Equity			
(II)	Debt Service Coverage Ratio	Earning available for Debt Service	3.64	3.05	19.34%
		Debt Service			
(III)	Interest Service coverage ratio	Earning before interest, depreciation and taxes	34.57	21.52	60.64%
		Interest			

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



Independent Auditor's Report on consolidated audited financial results for half year ended and year ended 31st March 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended till date.

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying consolidated financial results of Alcokraft Distilleries Limited (Formerly known as Aurangabad Distillery Limited) (hereinafter referred to as the "Holding Company"), its Subsidiary (Holding Company and its Subsidiary together referred to as "the Group") for the year ended March 31, 2026, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of other auditors on separate financial statements and on the other financial statements/financial information prepared by the management these Consolidated Financial Results:

- i. Include the financial results of following entity:
Alcomaster Beverages Private Limited
- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the year ended and year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the consolidated Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the



Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

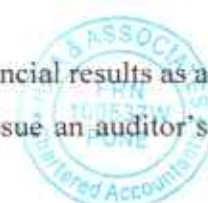
These consolidated financial results have been prepared on the basis of the consolidated financial statements. The Company's Board of Directors are responsible for the preparation of these consolidated financial results that give a true and fair view of the net profit and other financial information of the group in accordance with the recognition and measurement principles laid down in Accounting Standard 25, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The consolidated financial statements have been prepared in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's



report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure, and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



HMA & ASSOCIATES

Chartered Accountants

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

We would like to report that –

- i. We did not audit the financial statements of the subsidiary including foreign subsidiary, whose financial statements reflect the following, as considered in the consolidated financial statements:

(Rs. in Lakhs)

Name of Subsidiary	Total Asset as on March 31, 2026	Total revenues for the F.Y.2025-26	Net Profit for the F.Y.2025-26
Alcomaster Beverages Private Limited	1.00	0.00	(0.10)

These financial results have been audited by other auditor whose reports have been furnished to us by the Board of Directors and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based on the report of such auditors and the procedures performed by us are as stated in Auditor's Responsibilities for the Audit of the Consolidated Financial Results section above.

- ii. 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.

Our opinion is not modified in respect of these matters.

For HMA & Associates
Chartered Accountants
FRN: 100537W



CA Eshan Porwal
Partner
Membership No. 195835
UDIN - 26195835QZMWKU8735
Place – Pune
Date – 29th May 2026

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)

		Year ended
Sr. No	Particulars	31-03-2026 Audited
1	Income	
a	Revenue from operations	13,641.14
b	Other income	467.00
	Total income	14,108.14
2	Expenses	
a	Cost of materials consumed	6,447.27
b	Purchases of stock-in-trade	2,805.83
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	238.14
d	Employee benefit expense	380.17
e	Finance costs	848.46
f	Depreciation, depletion and amortisation expense	380.98
g	Other Expenses	1,790.18
	Total expenses	12,891.03
3	Total profit before exceptional items and tax	1,217.11
4	Exceptional items	0.00
5	Total profit before tax	1,217.11
6	Tax expense	
a	Current tax	347.86
b	Deferred tax	-30.76
c	Excess/Short Provision Written back/off	3.22
	Total tax expenses	320.32
7	Net Profit Loss for the period from continuing operations	896.79
8	Profit (loss) from discontinued operations before tax	0.00
9	Tax expense of discontinued operations	0.00
10	Net profit (loss) from discontinued operation after tax	0.00
11	Total profit (loss) for period	896.79
a	Paid-up equity share capital	1,025.00
b	Face value of equity share capital of Rs.	10.00
12	Earnings per equity share	
a	Basic earnings (loss) per share from continuing and discontinued operations	8.75
b	Diluted earnings (loss) per share from continuing and discontinued operations	8.75

For HMA & Associates

Chartered Accountants

FRN - 100537W




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

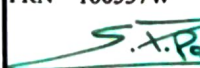



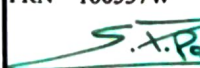



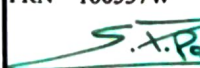



Chairman-Whole Time Director

DIN - 00097644

Place - Pune

Date- 29th May 2026



Alcokraft Distilleries Limited (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 Revenue	-		
(f) Other Current Assets	255.47		
Total	14,694.26		
Total Assets	22,686.75		
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>For HMA & Associates Chartered Accountants FRN – 100537W</p>   <p>CA Eshan Porwal Partner Membership No. - 195835 Place- Pune Date- 29th May 2026</p> </td> <td style="width: 50%; vertical-align: top;"> <p style="text-align: right;">For and on behalf of Board of Directors</p> <p style="text-align: right;">Alcokraft Distilleries Limited</p>  <p style="text-align: right;">Director Amardeepsingh Sethi Chairman-Whole Time Director DIN - 00097644 Place - Pune Date- 29th May 2026</p>  </td> </tr> </table>		<p>For HMA & Associates Chartered Accountants FRN – 100537W</p>   <p>CA Eshan Porwal Partner Membership No. - 195835 Place- Pune Date- 29th May 2026</p>	<p style="text-align: right;">For and on behalf of Board of Directors</p> <p style="text-align: right;">Alcokraft Distilleries Limited</p>  <p style="text-align: right;">Director Amardeepsingh Sethi Chairman-Whole Time Director DIN - 00097644 Place - Pune Date- 29th May 2026</p> 
<p>For HMA & Associates Chartered Accountants FRN – 100537W</p>   <p>CA Eshan Porwal Partner Membership No. - 195835 Place- Pune Date- 29th May 2026</p>	<p style="text-align: right;">For and on behalf of Board of Directors</p> <p style="text-align: right;">Alcokraft Distilleries Limited</p>  <p style="text-align: right;">Director Amardeepsingh Sethi Chairman-Whole Time Director DIN - 00097644 Place - Pune Date- 29th May 2026</p> 		

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 -

- 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".
- 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

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

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 subsidiary.
- 5 Though the Company has two business segments viz. Distillery Division and Potash Division, disclosure 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
Alcockraft Distilleries Limited


Director **Amardeep Singh Sethi**
Chairman-Whole Time Director
DIN - 00097644
Place - Pune
Date- 29th May 2026





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

Date: 29th May, 2026

To,
The Manager,
Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, BKC,
Bandra-Kurla Complex,
Bandra (East), Mumbai-400 051

NSE Symbol: ALCODIS

Subject: Chief Financial Officer Declaration in respect of Unmodified Opinion on Audited (Standalone & Consolidated) Financial Results for the Financial Year ended 31st March, 2026.

Dear Sir/Madam,

Pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we hereby declare and confirm that the Statutory Auditor of the Company, M/s HMA & Associates, Chartered Accountants (ICAI Firm Registration No.: 100537W) have issued the Audit Report with unmodified opinion on the Annual Audited (Standalone & Consolidated) Financial Results of the Company for the Financial Year Ended 31st March 2026.

Kindly take the same on your record.

Thanking you,

Yours Faithfully

For Alcokraft Distilleries Limited
(Formerly Known as-Aurangabad Distillery Limited)

UDAY BALWANT
HEMADE

Digitally signed by UDAY
BALWANT HEMADE
Date: 2026.05.29 16:24:45
+05'30'

Uday Balwant Hemade
Chief Financial Officer