



## AURANGABAD DISTILLERY LIMITED

Date: 13<sup>th</sup> November, 2024

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

**Symbol:** AURDIS

**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.

With reference to the above captioned subject this is to inform you that as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Board of Directors of Aurangabad Distillery Limited ('the Company') at its Meeting held on Wednesday, 13<sup>th</sup> November, 2024 has, inter alia, considered and approved:

1. The Unaudited Financial Results (Standalone) for the half year ended 30<sup>th</sup> September, 2024 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 for the year ended 30<sup>th</sup> September, 2024; and
- II. Limited review report on the aforesaid unaudited Financial Results

The Board Meeting commenced at 11:30 A.M. (IST) and concluded at 12:10 P.M. (IST).

Kindly take the same on your record.

Thanking you,  
Yours Faithfully

For Aurangabad Distillery Limited

Pooja Soni  
Company Secretary &  
Compliance Officer

Independent Auditor's Limited Review Report on unaudited financial results for half year ended 30<sup>th</sup> September 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

## **Independent Auditor's Limited Review Report**

To  
**The Board of Directors**  
**Aurangabad Distillery Limited.**

We have reviewed the accompanying statement of unaudited financial results of **AURANGABAD DISTILLERY LIMITED** for the period ended **30<sup>th</sup> September 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

### **Emphasis of Matter**

In our opinion, there is no such matter which we need to emphasize in our Audit Report.

For HMA & Associates  
Chartered Accountants  
FRN – 100537W

  
CA Gauri Nigudkar  
Partner

Membership No. 154726  
UDIN: - 24154726BJZYUE3987



Place: - Pune  
Date: - 13<sup>th</sup> November 2024

**AURANGABAD DISTILLERY LIMITED**  
CIN - L55000PN2000PLC177314

**Statement of Unaudited Financial Results for the six months ended 30th September, 2024**

(Rupees in lakhs except for earnings per share data)

Sr. No	Particulars	Half Year Ended			Year ended	
		30-09-2024 Unaudited	31-03-2024 Audited	30-09-2023 Unaudited	31-03-2024 Audited	31-03-2023 Audited
<b>1</b>	<b>Income</b>					
a	Revenue from operations	5,223.30	6,728.83	6,340.75	13,069.58	11,872.15
b	Other income	473.96	397.22	443.11	840.33	357.06
	<b>Total income</b>	<b>5,697.26</b>	<b>7,126.05</b>	<b>6,783.86</b>	<b>13,909.91</b>	<b>12,229.21</b>
<b>2</b>	<b>Expenses</b>					
a	Cost of materials consumed	2,573.86	3,660.96	3,030.67	6,691.63	5,493.09
b	Purchases of stock-in-trade	389.84	939.47	504.71	1,444.18	1,002.05
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	613.41	-1,112.56	658.28	-454.28	-296.84
d	Employee benefit expense	160.72	178.67	116.08	294.75	276.77
e	Finance costs	349.67	288.10	250.62	538.72	451.79
f	Depreciation, depletion and amortisation expense	192.37	191.77	191.05	382.82	358.91
g	Other Expenses	564.73	1,614.81	720.73	2,335.54	2,557.66
	<b>Total expenses</b>	<b>4,844.60</b>	<b>5,761.22</b>	<b>5,472.14</b>	<b>11,233.36</b>	<b>9,843.43</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>852.66</b>	<b>1,364.83</b>	<b>1,311.72</b>	<b>2,676.55</b>	<b>2,385.78</b>
<b>4</b>	<b>Exceptional items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5</b>	<b>Total profit before tax</b>	<b>852.66</b>	<b>1,364.83</b>	<b>1,311.72</b>	<b>2,676.55</b>	<b>2,385.78</b>
<b>6</b>	<b>Tax expense</b>					
a	Current tax	223.76	300.86	376.52	677.38	669.71
b	Deferred tax	-9.17	-124.00	5.86	-118.14	39.73
c	Excess/Short Provision Written back/off	25.27	25.00	-0.22	24.78	0.17
	<b>Total tax expenses</b>	<b>239.86</b>	<b>201.86</b>	<b>382.16</b>	<b>584.02</b>	<b>709.61</b>
<b>7</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>612.80</b>	<b>1,162.97</b>	<b>929.56</b>	<b>2,092.53</b>	<b>1,676.17</b>
<b>8</b>	<b>Profit (loss) from discontinued operations before tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9</b>	<b>Tax expense of discontinued operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>11</b>	<b>Total profit (loss) for period</b>	<b>612.80</b>	<b>1,162.97</b>	<b>929.56</b>	<b>2,092.53</b>	<b>1,676.17</b>
a	Paid-up equity share capital	820.00	820.00	820.00	820.00	820.00
b	Face value of equity share capital of Rs.	10.00	10.00	10.00	10.00	10.00
<b>12</b>	<b>Earnings per equity share</b>					
a	Basic earnings (loss) per share from continuing and discontinued operations	7.47	14.18	11.34	25.52	20.44
b	Diluted earnings (loss) per share from continuing and discontinued operations	7.47	14.18	11.34	25.52	20.44

**For HMA & Associates**  
Chartered Accountants  
FRN - 100537W

*Gauri Nigudkar*  
CA Gauri Nigudkar  
Partner

Membership No. - 154726  
Place- Pune  
Date- 13th November 2024



**For and on behalf of Board of Directors**

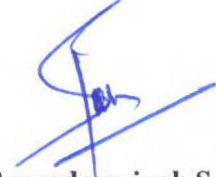


*Amardeepsingh Sethi*  
Amardeepsingh Sethi  
Chairman-Whole Time Director  
DIN - 00097644  
Place - Pune  
Date- 13th November 2024

## Notes to Financial Results for Half Year Ended 30th September 2024

- 1 The above results have been reviewed by Audit committee and taken on record by Board of Directors at their respective meeting held on 13th November, 2024 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 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](http://www.aurangabaddistillery.com)
- 7 The figures of half year ended 31st March 2024 are the balancing figures between audited figures in respect of the full financial year 2023-24 and the half year ended unaudited figures upto 30th September,2023.

**For and on behalf of Board of Directors**



**Amardeepsingh Sethi**  
**Chairman-Whole Time Director**  
DIN - 00097644  
Place - Pune  
Date- 13th November 2024

**AURANGABAD DISTILLERY LIMITED**  
(CIN: L55000PN2000PLC177314)

Statement of Unaudited Assets and Liabilities for the Six months Ended as on 30th September, 2024

(Rs in lakhs)

Particulars	As at 30-09-2024 Unaudited	As at 31-03-2024 Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' funds</b>		
(a) Share Capital	820.00	820.00
(b) Reserves and Surplus	8,532.51	7,919.71
<b>Total</b>	9,352.51	8,739.71
<b>(2) Non-current liabilities</b>		
(a) Long-term Borrowings	4,072.58	2,574.52
(b) Deferred Tax Liabilities (net)	767.28	776.44
(c) Long-term Provisions	74.74	75.60
<b>Total</b>	4,914.60	3,426.56
<b>(3) Current liabilities</b>		
(a) Short-term Borrowings	2,939.39	3,671.01
(b) Trade Payables		
- Due to Micro and Small Enterprises	14.54	16.22
- Due to Others	1,014.73	833.47
(c) Other Current Liabilities	1,041.88	968.52
(d) Short-term Provisions	376.72	756.93
<b>Total</b>	5,387.26	6,246.15
<b>Total Equity and Liabilities</b>	<b>19,654.37</b>	<b>18,412.42</b>
<b>II. ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	4,556.27	4,748.64
(ii) Capital Work-in-progress	55.88	83.38
(b) Non-current Investments	0.26	0.26
(c) Long term Loans and Advances	3,000.00	2,400.50
(d) Other Non-current Assets	70.67	70.67
<b>Total</b>	7,683.08	7,303.45
<b>(2) Current assets</b>		
(a) Inventories	2,700.01	3,972.29
(b) Trade Receivables	669.78	205.29
(c) Cash and cash equivalents	21.15	73.97
(d) Short-term Loans and Advances	8,489.77	6,681.50
(e) Unbilled Revenue	-	84.05
(f) Other Current Assets	90.58	91.87
<b>Total</b>	11,971.29	11,108.97
<b>Total Assets</b>	<b>19,654.37</b>	<b>18,412.42</b>

**For HMA & Associates**

Chartered Accountants

FRN - 100537W

*Gauri Nigudkar*  
CA Gauri Nigudkar

Partner

Membership No. - 154726

Place- Pune

Date- 13th November 2024



**For and on behalf of Board of Directors**



*Amardeepsingh Sethi*

Amardeepsingh Sethi  
Chairman-Whole Time Director

DIN - 00097644

Place - Pune

Date- 13th November 2024



**AURANGABAD DISTILLERY LIMITED**

(CIN: L55000PN2000PLC177314)

**Cash Flow Statement for the Half Year Ended 30th September, 2024**

(Rs in lakhs)

<b>Particulars</b>	<b>As at 30-09-2024 Unaudited</b>	<b>As at 31-03-2024 Audited</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit after tax	612.80	2,092.53
Depreciation and Amortisation Expense	192.37	382.82
Provision for tax	239.86	584.03
Dividend Income	-0.04	-0.04
Interest Income	-151.42	-285.34
Finance Costs	349.67	538.72
<b>Operating Profit before working capital changes</b>	<b>1,243.23</b>	<b>3,312.72</b>
<b>Adjustment for:</b>		
Inventories	1,272.28	-677.86
Trade Receivables	-464.50	122.67
Other Current Assets	-2,118.79	-1,609.16
Trade Payables	179.57	-1,478.85
Other Current Liabilities	73.37	-365.49
Short-term Provisions	-381.06	42.32
Cash (Used in)/Generated from Operations	-195.88	-653.65
Tax paid(Net)	249.03	612.23
<b>Net Cash (Used in)/Generated from Operating Activities</b>	<b>-444.91</b>	<b>-1,265.88</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	-	-77.02
Sale of Property, Plant and Equipment	27.50	128.66
Loans and Advances given	-203.65	-553.91
Investment in Term Deposits	-	-0.84
Interest received	151.42	285.34
Dividend received	0.04	0.04
<b>Net Cash (Used in)/Generated from Investing Activities</b>	<b>-24.68</b>	<b>-217.73</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Long Term Borrowings	1,498.06	1,454.62
Proceeds from Short Term Borrowings	-731.62	620.30
Interest Paid	-349.67	-538.72
Net Cash (Used in)/Generated from Financing Activities	416.77	1,536.20
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>-52.82</b>	<b>52.59</b>
Opening Balance of Cash and Cash Equivalents	57.94	5.36
<b>Closing Balance of Cash and Cash Equivalents</b>	<b>5.12</b>	<b>57.94</b>

Components of cash and cash equivalents	As at 30-09-2024	As at 31-03-2024
Cash on hand	4.01	1.09
Balances with banks in current accounts	1.10	1.84
Bank Deposit having maturity of less than 3 months	-	55.01
<b>Cash and cash equivalents as per Cash Flow Statement</b>	<b>5.12</b>	<b>57.94</b>

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.16.03 lakhs.

**For HMA & Associates**

Chartered Accountants

FRN – 100537W



*Gauri Nigudkar*  
CA Gauri Nigudkar

Partner

Membership No. - 154726

Place- Pune

Date- 13th November 2024

**For and on behalf of Board of Directors**



*Amardeepsingh Sethi*

Amardeepsingh Sethi

Chairman-Whole Time Director

DIN - 00097644

Place - Pune

Date- 13th November 2024