

**KALE & ASSOCIATES****CHARTERED ACCOUNTANTS**

Flat No.11, Sumati Vasant Apartment, 3rd Floor, Patil Lane No. 3, H. P. T. College Road, Nashik - 422 005.

Date :

To
Board of Directors of
AURANGABAD DISTILLERY LIMITED
Walchandnagar

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Aurangabad Distillery Limited ("the company") having its Registered Office at Gat no.45/2,47/2 and 50/2, Village Rangaon, Walchandnagar, for the half year ended on 30th September, 2021 and Unaudited Statement of Assets & Liabilities as at 30th September, 2021 attached herewith ("the Statement"), being submitted by the company. 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 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 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.

FOR KALE AND ASSOCIATES

Chartered Accountants,

FRN:114144W

CA Abhay Kale

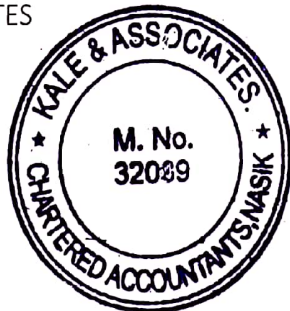
Proprietor

M No: 032039

UDIN: 21032039AAAABJ6331

Place: Walchandnagar

Date: 8th November 2021



Aurangabad Distillery Limited

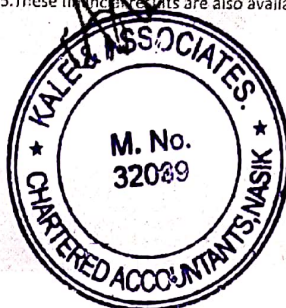
CIN : L55000PN2000PLC177314

Regd Office : Gat No 45/2,47/2 and 50/2, Village Rangaon, Walchandnagar, Taluka Indapur, Dist Pune - 413114
Standalone Statement of Unaudited Assets and Liabilities for the Six months Ended as on 30th September 2021

Standalone Statements of Assets and Liabilities Particulars	As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
A. EQUITY AND LIABILITIES		
1. SHAREHOLDERS' FUND		
(a) Share Capital	8,20,00,000	8,20,00,000
(b) Reserves and Surplus	36,26,40,938	42,17,10,154
(c) Money Received against Share Warrants		
Sub-total - shareholders' funds	44,46,40,938	40,37,10,154
2. Share application money pending allotment		
3. NON CURRENT LIABILITIES		
(a) Long Term Borrowings	9,53,60,585	11,44,75,806
(b) Deferred Tax Liability	7,90,83,748	7,91,79,852
(c) Other Long Term Liabilities		
(d) Long Term Provisions		
Sub-total - Non Current Liabilities	17,44,44,333	19,36,65,668
4. Current Liabilities		
(a) Short Term Borrowings		
(b) Trade Payables	28,11,12,482	23,32,80,058
(i) Total Outstanding dues of micro enterprises and small enterprises	12,70,44,165	
(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	3,06,05,159	1,77,02,879
(c) Other Current Liabilities	11,18,92,478	18,66,60,263
(d) Short Term provisions	2,60,39,205	1,89,52,856
Sub-total - Current Liabilities	57,66,93,488	45,62,56,057
TOTAL EQUITY AND LIABILITIES	1,19,57,78,759	1,05,36,31,879
B. ASSETS		
1. NON- CURRENT ASSETS		
(a) Fixed assets		
Tangible assets		
Producing Properties	46,25,10,457	49,66,41,310
Intangible assets		
Preproducing Properties		
Tangible Assets Capital Work in Progress	2,26,50,003	27,50,000
Intangible Assets Under Development or Work in Progress		
(b) Non Current Investment	28,300	28,300
(c) Deferred Tax Asset		
(d) Long Term Loans and Advances	14,87,45,002	10,12,55,002
(e) Other Non Current Asset	34,854	34,854
Sub-total - Non Current Assets	63,39,68,617	59,07,09,466
2. CURRENT ASSETS		
(a) Current Investments		
(b) Inventories	7,71,42,352	17,05,10,847
(c) Trade Receivables	34,03,582	1,66,03,633
(d) Cash & Cash equivalents	1,98,291	9,34,861
(e) Bank Balance other than cash and cash equivalents	1,52,04,131	66,35,306
(f) Short term Loans & Advances	46,58,03,166	26,69,54,211
(g) Other Current Assets	58,619	12,23,555
Sub-total - Current Assets	56,18,10,142	46,29,22,413
TOTAL ASSETS	1,19,57,78,759	1,05,36,31,879

Notes:

- The above results have been reviewed by Audit committee and taken on record by Board of Directors at their respective meeting held on 8th November, 2021 and the same have been subjected to limited review by the auditors of the company.
- Figures of last year have been regrouped and reclassified wherever necessary.
- Segment Reporting as defined in AS 17 "Segment Reporting" is not applicable, since the company has only one reportable segment.
- Ind AS is not currently applicable to the company.
- These financial results are also available on the website of the Company www.aurangabaddistillery.com



FOR & ON BEHALF OF BOARD OF DIRECTOR

Chairman/Whole Time Director
Amardeep Singh Sethi
DIN:-00097644

Managing Director
Dharampal Kalani
DIN:-00041021

Aurangabad Distillery Limited

CIN : L55000PN2000PLC177314

Regd Office : Gat No 45/2, 47/2 and 50/2, Village Rangoon, Walchandnagar, Taluka Indapur, Dist Pune - 413114
Statement of Standalone Unaudited Financial Results for the six months ended 30th September, 2021

Particulars	Half Year Ended 30th Sept 21 Unaudited	Half Year Ended 31st March 21 Audited (Refer Note 6)	Half Year Ended 30th Sept 20 Unaudited	Year Ended 31st March 21 Audited	Year Ended 31st March 20 Audited
I Revenue from Operations	48,02,00,414	42,72,47,478	25,49,87,161	68,22,34,839	14,76,96,920
II Other Income	74,81,786	1,40,66,520	41,03,737	1,81,20,257	1,61,24,151
III Total Revenue (I + II)	48,76,82,200	44,13,13,997	25,90,90,898	70,04,04,895	56,42,21,146
IV Expenses					
(a) Cost of Material Consumed	27,91,47,050	26,20,59,869	17,38,64,075	43,59,23,544	24,36,86,903
(b) Purchases of Stock in Trade					
(c) Changes in Inventories of Finished goods, Work in Progress and stock in Trade					
(d) Employees Benefits Expenses	6,26,49,857	(2,88,81,097)	2,03,16,347	(85,64,750)	2,21,32,183
(e) Finance Expenses	88,32,085	1,35,66,193	88,52,239	2,24,18,422	2,01,10,589
(f) Depreciation and Amortization Expenses	1,66,86,994	2,84,38,987	1,28,67,201	4,13,06,108	3,54,01,312
(g) Other Expenses	1,69,62,751	1,75,63,923	1,73,58,933	3,49,22,856	3,41,40,383
Total Expenses	4,79,78,793	9,84,71,510	3,24,40,352	13,09,11,862	15,12,97,326
V Profit before exceptional and extraordinary items and Tax (III - IV)	43,22,57,530	39,12,19,385	26,56,99,147	65,69,18,532	50,66,77,911
VI Exceptional Items	5,54,24,670	5,00,94,612	(66,08,249)	4,34,86,363	5,75,43,235
VII Profit before extraordinary items and Tax (V - VI)	5,54,24,670	5,00,94,612	(66,08,249)	4,34,86,363	5,75,43,235
VIII Extraordinary Items					
IX Profit Before Tax (VII - VIII)	5,54,24,670	5,00,94,612	(66,08,249)	4,34,86,363	5,75,43,235
X Tax Expenses					
(1) Current Tax	1,46,00,000	1,21,47,084		1,21,47,084	24,97,429
(2) Deferred Tax	(1,66,114)	1,28,178	5,16,612	6,74,790	1,29,27,518
XI Profit (Loss) for the period from continuing operations (VII - X)	4,09,30,784	3,78,19,350	(71,54,861)	3,06,64,489	4,11,18,758
XII Profit/ (Loss) from discontinuing operations					
XIII Tax Expense of Discontinuing operations					
XIV Profit (Loss) from discontinuing operations (after Tax) (XII - XIII)					
XV Profit (Loss) for the period (XI + XIV)	4,09,30,784	3,78,19,350	(71,54,861)	3,06,64,489	4,11,18,758
XVI Earning per equity share :					
(1) Basic	4.59	4.61	(0.87)	3.74	5.01
(2) Diluted	4.95	4.61	(0.37)	2.74	5.01

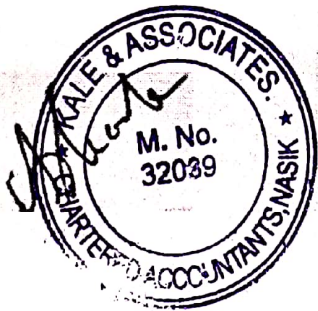
Notes:

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- The Figures of half year ended 31st March 2021 are the balancing figures between audited figures in respect of the full financial year 2020-21 and the half year ended unaudited figure upto 30th September, 2020.

FOR & ON BEHALF OF BOARD OF DIRECTORS

Chairman/Whole Time Director
Amardeep Singh Sethi
DIN:-00097644

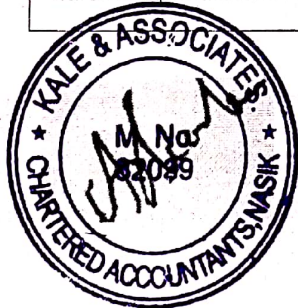
Managing Director
Dharampal Kalani
DIN:-00041021



Aurangabad Distillery Limited
CIN : L55000PN2000PLC177314

Regd Office : Gat No 45/2,47/2 and 50/2, Village Rangaon, Walchandnagar, Taluka Indapur, Dist Pune - 413114
Cash Flow Statement for the Half Year Ended 30th Sept, 2021

PARTICULARS	Half Year Ended Sept 30, 2021	Half Year Ended Sept 30, 2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit After Tax as per Profit & Loss Account	4,09,30,784	(71,54,861)
Adjusted For:		
Depreciation & Amortization Expense	1,69,62,751	1,73,58,933
Interest Income	(54,42,046)	(40,84,957)
Interest Paid	1,66,86,994	1,28,67,201
Profit on Sale of Fixed Assets	(20,36,890)	-
Deferred Tax	(1,06,114)	5,46,612
Operating Profit Before Working Capital Changes	2,60,64,695	2,66,87,789
Adjusted For:	6,69,95,479	1,95,32,928
(Increase)/Decrease in Trade & Other Receivables	1,32,00,051	(51,33,573)
(Increase)/Decrease in Inventories	9,33,68,495	3,97,09,821
(Increase)/Decrease in Other Current Assets	12,24,936	23,84,112
Increase/(Decrease) in Trade Payables	13,98,86,445	(1,56,88,098)
Increase/(Decrease) in Other Current Liabilities and Provisions	(6,72,81,437)	(12,37,81,378)
Net Cash Flow From Operating Activities (A)	18,03,98,489	(10,25,09,116)
	24,73,93,969	(8,29,76,188)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(2,15,45,010)	(31,40,500)
Sale of Fixed Assets	1,08,50,000	2,75,000
Purchase of Investments	(4,74,90,000)	-
Interest Received	54,42,046	40,84,957
Movement in Loans & Advances	(19,88,48,956)	1,63,77,703
Net Cash Flow From Investing Activities (B)	(25,15,91,920)	1,75,97,160
C. CASH FLOW FROM FINANCING ACTIVITIES		
Long Term Borrowings	(1,91,15,221)	6,25,18,466
Short Term Borrowings	4,78,32,423	1,40,40,385
Dividend Paid	-	-
Interest on Term Loans & Others Paid	(1,66,86,994)	(1,28,67,201)
Grants Received for Capital Assets	-	-
Proceeds from Issue of Equity Shares/ Share Warrants (Including Premium)	-	-
Net Cash Flow From Financing Activities (C)	1,20,30,207	6,36,91,650
Net Change in Cash & Cash Equivalents (A+B+C)	78,32,256	(16,87,378)
Cash & Cash Equivalents at beginning of the year	75,70,166	33,38,395
Cash & Cash Equivalents at end of the year	1,54,02,422	16,51,017



FOR & ON BEHALF OF BOARD OF DIRECTORS

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