



**Natesh & Associates**  
**CHARTERED ACCOUNTANTS**

OFFICE : 5, Sai Anand Sankul, 2nd Floor, Above Samarth Classes, Bytco Point, Nashik Road - 422 101.  
PHONE : 0253 - 2462592 Email : nateshca@gmail.com

**Annexure VII**

**Auditor's Report On Annual Financial Results of the Company Pursuant to the  
Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements)  
Regulations, 2015**

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

We have audited the accompanying Statement of Annual Financial Results of Aurangabad Distillery Limited for the year ended 31<sup>st</sup> March, 2019 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the company's management and has been approved by the Board of Directors. This statement has been prepared on the basis of the annual financial statements. Our responsibility is to express an opinion on this statement, based on our audit of such annual financial statements, which have been prepared in accordance with Accounting Standards specified under Section 133 of the Companies Act, 2013 read with rule 7 of Companies (Account) Rules, 2014 and other accounting principles generally accepted in India.

We conducted our audit of the Statement in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the Statement. An audit also includes assessing the accounting principles used and significant estimates made by management.

We believe that the audit evidences obtained by us is sufficient and appropriate to provide a reasonable basis for our opinion on the Statement.



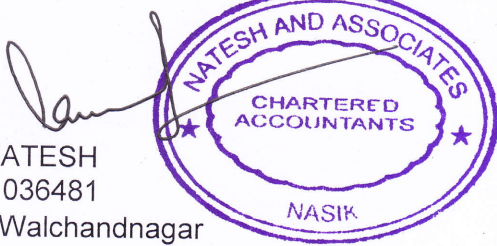
In our opinion and to the best of our information and according to the explanations given to us the Statement:

(i). is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and

(ii). give a true and fair view of the net profit and other financial information of the company for the year ended 31<sup>st</sup> March, 2019.

The Statement includes the results for the Half Year ended March 31, 2019, being the balancing figure between audited figures in respect of full financial year and the published year to date figures up to the first half of current financial year which were subject to limited review by us.

FOR NATESH AND ASSOCIATES  
Chartered Accountants  
FRN 106957W



CA R NATESH  
M.NO . 036481  
Place : Walchandnagar  
Date : 30<sup>th</sup> May, 2019



**Aurangabad Distillery Limited**  
CIN : L55000PN2000PLC177314  
**Statement of Standalone Assets and Liabilities for the year ended on 31st March 2019**

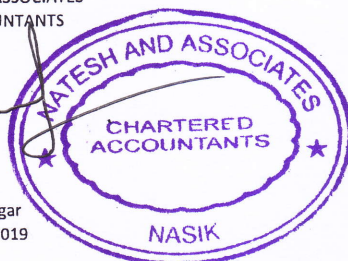
Particulars	As at 31st March, 2019 Audited	As at 31st March, 2018 Audited
<b>A. EQUITY AND LIABILITIES</b>		
<b>1. SHAREHOLDERS' FUND</b>		
(a) Share Capital	8,20,00,000	8,20,00,000
(b) Reserves and Surplus	24,99,26,913	18,51,47,963
(c) Money received against Share Warrant	-	-
<b>Sub-total - shareholders' funds</b>	<b>33,19,26,913</b>	<b>26,71,47,963</b>
<b>2. Share application money pending allotment</b>	<b>-</b>	<b>-</b>
<b>3. NON CURRENT LIABILITIES</b>		
(a) Long Term Borrowings	13,05,55,339	4,70,37,565
(b) Deferred Tax Liability	6,55,88,024	4,40,75,665
(c) Other Long Term Liabilities	-	-
(d) Long Term Provisions	-	-
<b>Sub-total - Non Current Liabilities</b>	<b>19,61,43,363</b>	<b>9,11,13,230</b>
<b>4. Current Liabilities</b>		
(a) Short Term Borrowings	11,92,27,762	7,29,55,189
(b) Trade Payables	50,88,488	90,73,613
(c) Other Current Liabilities	20,77,99,284	6,24,32,055
(d) Short Term provisions	2,73,81,499	2,06,62,990
<b>Sub-total - Current Liabilities</b>	<b>35,94,97,034</b>	<b>16,51,23,847</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>88,75,67,309</b>	<b>52,33,85,040</b>
<b>B. ASSETS</b>		
<b>1. NON- CURRENT ASSETS</b>		
(a) Fixed assets		
(i) Tangible assets	52,57,62,698	27,35,95,855
(ii) Intangible Assets	-	-
(iii) Capital Work in Progress	27,24,452	14,40,448
(iv) Intangible assets under development	-	-
(b) Non Current Investment	28,300	28,300
(c) Deferred Tax Asset	-	-
(d) Long Term Loans and Advances	7,55,000	1,15,51,000
(e) Other Non Current Asset	19,05,762	28,41,216
<b>Sub-total - Non Current Assets</b>	<b>53,11,76,212</b>	<b>28,94,56,819</b>
<b>2. CURRENT ASSETS</b>		
(a) Current Investments	-	-
(b) Inventories	13,19,35,629	7,96,68,821
(c) Trade Receivables	99,06,617	90,50,423
(d) Cash & Cash equivalents	1,39,19,764	23,94,027
(e) Short term Loans & Advances	20,03,73,694	14,26,69,273
(f) Other Current Assets	2,55,392	1,45,677
<b>Sub-total - Current Assets</b>	<b>35,63,91,097</b>	<b>23,39,28,221</b>
<b>TOTAL ASSETS</b>	<b>88,75,67,309</b>	<b>52,33,85,040</b>

**Notes:**

1. Audited financial Results have been reviewed by the Audit Committee in its meeting held on 30th May 2019 and recommended by to the Board, Board approved the Audited Standalone financial results in its meeting held on 30th May 2019.
2. The figures of previous year have been regrouped and reclassified a little to attain exact figures - if applicable.
3. The figures of second half for the current year and the previous year are the balancing figures in respect of the full financial year ended 31st March and the unaudited published year to date figures upto half year ended 30th September, which are subject to limited review.
3. These financial results are also available on the website of the Company - [www.aurangabaddistillery.com](http://www.aurangabaddistillery.com)
4. The Company is mainly engaged in single segment. Hence the results are reported under one segment as per Accounting Standard 17.

FOR NATESH AND ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN - 106957W

CA R. Natesh  
Proprietor  
M. No. 036481  
Place: Walchandnagar  
Dated: 30th May, 2019



FOR & ON BEHALF OF BOARD OF DIRECTORS

*[Signature]*  
Managing Director  
Dharampal Kalani  
DIN:-00041021

**Aurangabad Distillery Limited**  
CIN : L55000PN2000PLC177314  
**Statement of Standalone Audited Financial Results for the year ended 31st March, 2019**

(Amount in ₹)

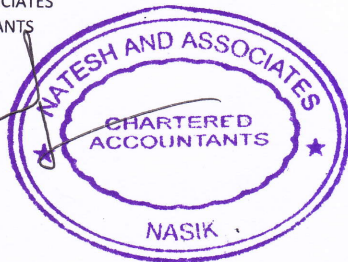
Particulars	Half Year Ended 31st March 19	Half Year Ended 30th Sept 18	Half Year Ended 31st March 18	Year Ended 31st March 19	Year Ended 31st March 18
I Revenue From Operations	28,75,98,591	26,92,32,575	31,73,72,234	55,68,31,166	50,12,04,316
II Other Income	17,35,924	9,107	5,57,453	17,45,031	55,66,243
III Total Revenue (I + II)	28,93,34,515	26,92,41,682	31,79,29,687	55,85,76,197	50,67,70,559
IV Expenses					
(a) Cost of Material Consumed	18,16,86,741	13,90,15,173	18,22,82,364	32,07,01,914	32,76,30,845
(b) Purchases of Stock in Trade	-	-	-	-	-
(c) Changes in Inventories of Finished goods, Work in Progress and stock in Trade	(4,62,12,534)	1,57,03,495	(91,71,357)	(3,05,09,039)	(85,12,492)
(d) Employees Benefits Expenses	1,18,16,690	70,52,662	92,95,918	1,88,69,352	1,51,92,974
(e) Finance Expenses	1,15,35,673	60,22,578	1,33,82,339	1,75,58,251	2,13,96,363
(f) Depreciation and Amortization Expenses	1,14,30,155	1,05,95,227	1,06,81,946	2,20,25,382	2,10,95,615
(g) Other Expenses	8,13,70,549	4,60,79,846	8,01,17,924	12,74,50,395	8,99,12,362
Total Expenses	25,16,27,275	22,44,68,981	28,65,89,134	47,60,96,256	46,67,15,667
V Profit before exceptional and extraordinary items and Tax (III - IV)	3,77,07,240	4,47,72,701	3,13,40,553	8,24,79,941	4,00,54,892
VI Exceptional Items	-	-	-	-	-
VII Profit before extraordinary items and Tax (V - VI)	3,77,07,240	4,47,72,701	3,13,40,553	8,24,79,941	4,00,54,892
VIII Extraordinary Items	-	-	-	-	-
IX Profit Before Tax (VII - VIII)	3,77,07,240	4,47,72,701	3,13,40,553	8,24,79,941	4,00,54,892
X Tax Expenses					
(1) Current Tax	(1,40,22,850)	1,02,11,482	70,06,313	(38,11,368)	86,17,535
(2) Deferred Tax	2,17,19,103	(2,06,744)	(79,534)	2,15,12,359	13,78,166
XI Profit (Loss) for the period from continuing operations (VII - VIII)	3,00,10,987	3,47,67,963	2,44,13,774	6,47,78,950	3,00,59,191
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)	3,00,10,987	3,47,67,963	2,44,13,774	6,47,78,950	3,00,59,191
XVI Earning per equity share :					
(1) Basic	3.66	4.24	2.98	7.90	3.67
(2) Diluted	3.66	4.24	2.98	7.90	3.67

**Notes:**

- 1 Audited financial Results have been reviewed by the Audit Committee in its meeting held today that is 30th May 2019 and recommended by to the Board, Board approved the Audited Standalone financial results in its meeting held on 30th May 2019.
- 2 The figures of previous year have been regrouped and reclassified a little to attain exact figures - if applicable.
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CA R. Natesh  
Proprietor  
M. No. 036481  
Place: Walchandnagar  
Dated: 30th May, 2019



FOR & ON BEHALF OF BOARD OF DIRECTORS

*(Signature)*  
Managing Director  
Dharampal Kalani  
DIN:-00041021