



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

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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, 2018 ("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.

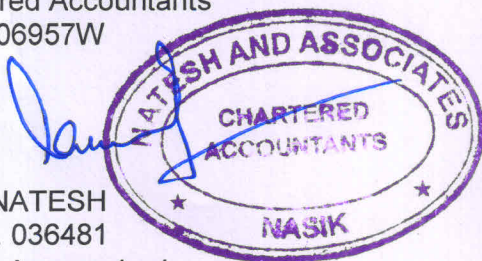


In our opinion and to the best of our information and according to the explanations given to us the Statement :

- (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, 2018.

The Statement includes the results for the Half Year ended March 31,2018 ,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 : Aurangabad  
Date : 25<sup>th</sup> May, 2018



**Aurangabad Distillery Limited**  
CIN : LS5000MH2000PLC128084  
**Statement of Standalone Audited Financial Results for the year ended 31st March, 2018**

(Amount in Rs)

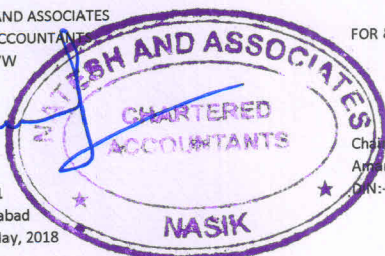
Particulars	Half Year Ended 31st March 18	Half Year Ended 30th Sept 17	Half Year Ended 31st March 17	Year Ended 31st March 18	Year Ended 31st March 17
<b>1 Income from Operation</b>					
(a) Net Sales/ Income from Operations	317,372,234	183,832,082	154,244,456	501,204,316	408,778,812
(b) Other Operating Income	557,453	5,008,790	54,205	5,566,243	336,533
<b>Total Income from Operation (Net)</b>	<b>317,929,687</b>	<b>188,840,872</b>	<b>154,298,661</b>	<b>506,770,559</b>	<b>409,115,345</b>
<b>2 Expenses</b>					
(a) Cost of Material Consumed	182,282,364	145,348,481	67,700,541	327,630,845	227,630,742
(b) Operating Expenses Relating to the Provision for services	-	-	-	-	-
(c) Changes in Inventories of Finished goods, Work in Progress and stock in Trade	(9,171,357)	658,865	(10,637,133)	(8,512,492)	3,099,303
(d) Employees Benefits Expenses	9,295,918	5,897,056	8,249,072	15,192,974	14,981,547
(e) Finance Expenses	13,382,339	8,014,024	11,657,037	21,396,363	21,773,122
(f) Depreciation and Amortisation Expenses	10,681,946	10,413,669	10,238,356	21,095,615	19,311,718
(g) Other Expenses	80,117,924	9,794,438	60,348,775	89,912,362	108,768,081
<b>Total Expenses</b>	<b>286,589,134</b>	<b>180,126,533</b>	<b>147,556,648</b>	<b>466,715,667</b>	<b>395,564,513</b>
<b>3 Profit / (Loss) from operations before exceptional items and extraordinary items(1-2)</b>	<b>31,340,553</b>	<b>8,714,339</b>	<b>6,742,013</b>	<b>40,054,892</b>	<b>13,550,832</b>
<b>4 Exceptional Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5 Profit / (Loss) before extraordinary activity before Tax (3-4)</b>	<b>31,340,553</b>	<b>8,714,339</b>	<b>6,742,013</b>	<b>40,054,892</b>	<b>13,550,832</b>
<b>6 Extraordinary Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7 Net Profit / (Loss) from ordinary activity Before Tax (5-6)</b>	<b>31,340,553</b>	<b>8,714,339</b>	<b>6,742,013</b>	<b>40,054,892</b>	<b>13,550,832</b>
<b>8 Tax Expenses</b>	<b>6,926,779</b>	<b>3,068,922</b>	<b>4,099,997</b>	<b>9,995,701</b>	<b>6,706,742</b>
<b>9 Net Profit for the period (7-8)</b>	<b>24,413,774</b>	<b>5,645,417</b>	<b>2,642,016</b>	<b>30,059,191</b>	<b>6,844,090</b>
<b>10 Paid-up equity share capital (Face value of the shares is Rs 10/- each)</b>	<b>82,000,000</b>	<b>82,000,000</b>	<b>82,000,000</b>	<b>82,000,000</b>	<b>82,000,000</b>
<b>11 Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year</b>	<b>185,147,963</b>	<b>160,734,189</b>	<b>155,088,772</b>	<b>185,147,963</b>	<b>155,088,772</b>
<b>12 Earning Per Share</b>					
(a) Basic and Diluted EPS before Extraordinary items (Face Value of Rs. 10/- each)	2.98	0.69	0.38	3.67	0.98
(b) Basic and Diluted EPS after Extraordinary items (Face Value of Rs. 10/- each)	2.98	0.69	0.38	3.67	0.98

**Notes:**

- Audited financial Results have been reviewed by the Audit Committee in its meeting held today that is 25th May 2018 and recommended by to the Board, Board approved the Audited Standalone financial results in its meeting held on 25th May 2018.
- Figures of last year have been regrouped and reclassified a little to attain exact figures - if applicable
- These financial results are also available on the website of the Company [www.aurangabaddistillery.com](http://www.aurangabaddistillery.com)
- 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: Aurangabad  
Dated: 25th May, 2018



FOR & ON BEHALF OF BOARD OF DIRECTORS

Chairman - Whole Time Director  
Amrdeep Singh Sethi  
DIN:-00097644



**Aurangabad Distillery Limited**  
CIN : L55000MH2000PLC128084

**Statement of Standalone Assets and Liabilities for the year ended on 31st March 2018**

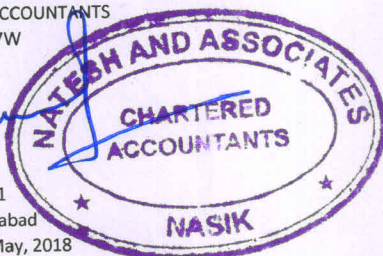
Particulars	As at 31st March,2018 Audited	As at 31st March,2017 Audited
<b>A . EQUITY AND LIABILITIES</b>		
<b>1. SHAREHOLDERS' FUND</b>		
(a) Share Capital	82,000,000	82,000,000
(b) Reserves and Surplus	185,147,963	155,088,772
(c) Money received against Share Warrant	-	-
<b>Sub-total - shareholders' funds</b>	<b>267,147,963</b>	<b>237,088,772</b>
<b>2. Share application money pending allotment</b>	<b>-</b>	<b>-</b>
<b>3. NON CURRENT LIABILITIES</b>		
(a) Long Term Borrowings	47,037,565	66,413,944
(b) Deferred Tax Liability	44,075,665	42,697,499
(c) Other Long Term Liabilities	-	-
(d) Long Term Provisions	-	-
<b>Sub-total - Non Current Liabilities</b>	<b>91,113,230</b>	<b>109,111,443</b>
<b>4. Current Liabilities</b>		
(a) Short Term Borrowings	72,955,189	201,166,575
(b) Trade Payables	9,073,613	2,417,286
(c) Other Current Liabilities	62,432,055	46,523,876
(d) Short Term provisions	20,662,990	11,405,671
<b>Sub-total - Current Liabilities</b>	<b>165,123,847</b>	<b>261,513,408</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>523,385,040</b>	<b>607,713,623</b>
<b>B. ASSETS</b>		
<b>1. NON- CURRENT ASSETS</b>		
(a) Fixed assets		
(i) Tangible assets	273,595,855	285,060,255
(ii) Intangible Assets	-	-
(iii) Work in Progress	1,440,448	4,345,671
(b) Non Current Investment	28,300	28,300
(c) Deferred Tax Asset	-	-
(d) Long Term Loans and Advances	11,551,000	2,300,000
(e) Other Non Current Asset	2,841,216	3,776,670
<b>Sub-total - Non Current Assets</b>	<b>289,456,819</b>	<b>295,510,896</b>
<b>2. CURRENT ASSETS</b>		
(a) Current Investments	-	-
(b) Inventories	79,668,821	163,585,692
(c) Trade Receivables	9,050,423	334,598
(d) Cash & Cash equivalents	2,394,027	2,548,338
(e) Short term Loans & Advances	142,669,273	145,734,099
(f) Other Current Assets	145,677	-
<b>Sub-total - Current Assets</b>	<b>233,928,221</b>	<b>312,202,727</b>
<b>TOTAL ASSETS</b>	<b>523,385,040</b>	<b>607,713,623</b>

**Notes:**

- 1.Audited financial Results have been reviewed by the Audit Committee in its meeting held on 25th May 2018 and recommended by to the Board, Board approved the Audited Standalone financial results in its meeting held on 25th May 2018.
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CA R. Natesh  
Proprietor  
M. No. 036481  
Place: Aurangabad  
Dated: 25th May, 2018



FOR & ON BEHALF OF BOARD OF DIRECTORS

Chairman - Whole Time Director  
Amardeepsingh Sethi  
DIN:- 00097644