

# Associated Alcohols & Breweries Ltd.

Registered / Corporate Office:
4th Floor, BPK Star Tower, A.B. Road,

Indore - 452 008, (M.P.) India Contact No. +91 731 4780400/490

Fax: +91 731 4780410 E-mail: info@aabl.in

CIN: L15520MP1989PLC049380

10th August, 2023

To,
The Department of Corporate Services
BSE Limited

Mumbai - 10 051

NSE Symb 1: ASALCBR

on of Unaudited Financial Results (UFR) along the Auditors' Review Report ant Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements)

Dear Sir/Mada

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Pursuant to Kegulatio

### Chartered Accountants

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- In this Statement, which is the response by of the Company's Management and approved by the Company's depth of Discours in their meeting red on August 15, 2015 has been well as attended with the ready this class measurement of the last form in the lasts in counting Statement Schillering with high ready their measurement of the last form in the lasts in the Companies Act, 2015, test with higher their interesting three lasts and their exercises of the last form and their exercises of the last form and their exercises of the last form. The last form the last form the last form and the last form and the last form their exercises of the last form.

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5. Attention is also drawn to the fact that the figures for the quarter ended March 31, 2023 as reported in these financial results are the balancing figures between audited figures in respect of full financial year ended March 31, 2023 and the published year to date figures up to the third quarter of the previous financial year, which were subject to limited review by us.



For Singhi & Co.
Chartered Accountants
Firm's Registration No. 302049E

(Jogesh Kumar Madhogaria)

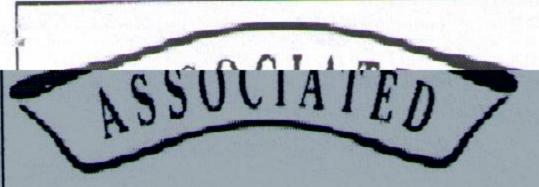
**Partner** 

Membership No. 301959

UDIN: 23301959BGZBWJ1383

Place: Indore

Date: August 10, 2023



# ASSOCIATED ALCOHOLS & BREWERIES LIMITED

Regd. Office: 4th Floor, BPK Star Tower A.B. Road, Indore - 452008, CIN No. L'15520MP1989PEL049380Fe-mail: investorrelations@aabl.in, website: www.associatedalcohols.com, Phone: 0731-4780400

## Statement of Unaudited Financial Results for the Quarter Ended 30 June 2023

(INR in lakhs except as stated)

	Quarter Ended Year Ended				
	30.06.2023 31.03.2023		30.06.2022	31.03.2023	
articulars	Unaudited	Audited (Refer Note 3)	Unaudited	Audited	
Income	15,643.15	18,582.68	18,430.31	70,276.88	
I Revenue from operations	207.91	193.35	176.61	891.50	
II Other income	15 851 06	18.776.03	18,606.92	71,168 38	
III Total Income (I + İI)	13,751,110.1	18.770.03	10,000.52		
IV Expenses	9 120 16				
(a) Cost of materials consumed	33,433,40	-	158.43	197.43	
(b) Purchases of stock-in-trade	(464.33			(1,024.05	
(c) Changes in inventories of finished goods and stock-in-trade	7.74			199.9	
(d) Excise duty on sale of goods	913.49			3,534.43	
(e) Employee benefits expense	55.50		24.17	141.93	
(f) Finance cost	334.04		369.49	1,438.8	
(g) Depreciation and amortisation expense	1,677.00		2,168.61	8,374.5	
(h) Power and Fuel	3,220.66			14,553.7	
(i) Other expenses	14,183.56		16,802.86	65,620.2	
Total Expenses	1,667.50		1,804.06	5,548.1	
V Profit / (Loss) before exceptional item and tax (III - IV)		-		-	
VI Exceptional item VII Profit / (Loss) before tax (V - VI)	1,667.50	1,287.02	1,804.06	5,548.1	
VIII Tax expense					
(a) Current tax	447.77	330.63	494.13	1,505.9	
(b) Deferred tax	(15.00	(23.86	5) (30.81	) (113.3	
IX Net Profit / (Loss) for the period (VII - VIII)	1,234.78	980.2	1,340.74	4,155.6	
X Other Comprehensive Income (OCI)					
Items that will not be reclassified to profit or loss					
(a) Remeasurement of defined benefit plan	(1.7)	3) (13.2	4) 2.04	(6.9	
(b) Equity instrument through Other Comprehensive Income		47.8	0 -	1,086.7	
(c) Income tax related to above	0.4	4 3.1	8 (0.51	) 1.5	
XI Total Comprehensive Income / (Loss) for the period (IX + X)	1,233.4	9 1,017.9	9 1,342.27		
XII Paid-up equity share capital - Face value of INR 10 each	1,807.5	1,807.9	2 1,807.9		
XIII Other equity				34,532.4	
XIV Earnings per share of INR 10 each (Not annualised)					
Basic - INR	6.8	3 5.4	2 7.42	22.9	
Diluted - INR	6.8	3 5.4	2 7.42	22.9	

### Notes:

- The above financial results which have been prepared in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements)

  Regulations, 2015 read with SEBI circular dated 5 July 2016, have been reviewed by Audit Committee in their meeting dated 10 August 2023 and approved by the Board of Directors at their meeting held on 10 August 2023. The above results have been subjected to Limited Review by the Statutory Auditors. The Board of Directors has authorised Mr. Prasann Kumar Kedia, Managing Director of the Company to sign and submit the aforesaid results with the stock exchanges.
- The financial results of the company have been prepared in accordance with the Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- 3 The figures of the quarter ended 31 March 2023 are balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto 31 December 2022 which were subjected to limited review.



