



# ASPRI SPIRITS PRIVATE LIMITED

REGISTERED ADDRESS: 1203 C/O RIANA BUSINESS CENTER, "A" WING, 12TH FLOOR, KANAKIA WALLSTREET, CHAKALA, ANDHERI (E), MUMBAI - 400 093, MAHARASHTRA, INDIA • TEL.: 022-4250 5100 • FAX: 022-4250 5101  
E-MAIL: mail@asprispirits.com • WEBSITE: www.asprispirits.com • CIN NO. U15500MH2004PTC148284

## NOTICE

Notice is hereby given that the **18<sup>th</sup> Annual General Meeting** of the members of M/s Aspri Spirits Private Limited will be held on Friday, 30.09.2022 at registered address at 1203 c/o Riana Business Centre, "A" Wing, 12th Floor, Kanakia Wallstreet, Chakala, Andheri Kurla Road, Andheri East, Mumbai - 400093 at 2.00 p.m. to transact the following business:

### ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Financial Statements of the Company (including Consolidated Financial Statements) for the financial year ended on March 31, 2022, together with the reports of the Board of Directors and Auditors thereon.

By Order of Board of  
Aspri Spirits Private Limited

Place: Mumbai  
Dated: 15.09.2022



Gautam Matai  
Director  
DIN: 01784232

### NOTES: -

1. Any member entitled to attend and vote at a meeting of the Company shall be entitled to appoint another person (whether a member or not) as his proxy to attend and vote instead of himself but a proxy so appointed shall not have any right to speak at the meeting and shall not be entitled to vote except on a poll.
2. A person shall not act as proxy for more than 50 Members and holding in aggregate not more than 10% of the total share capital of the Company and shall not act as proxy for more than one Member, if that Member holds more than 10% of the total share capital of the Company.
3. Proxies in order to be effective, should be duly stamped, completed, signed and deposited at the Registered Office of the Company not less than 48 hours before the commencement of the Meeting.

DELHI OFF.: T-11, OKHLA INDUSTRIAL AREA, PHASE II, NEW DELHI - 110 020.  
TEL.: 011-4163 3981 / 3982 • FAX: 011-4163 1713 • E-MAIL: delhi@asprispirits.com

BANGALURU OFF.: #18, 18/1, BIKANER SIGNATURE TOWER, RICHMOND ROAD, SHANTHALA NAGAR, RICHMOND TOWN.  
BANGALURU-560 025 • TEL.: +91 80 4113 4902 • EMAIL: bangalore@asprispirits.com

# ASPRI SPIRITS PRIVATE LIMITED

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CIN NO. U15500MH2004PTC148284

## DIRECTORS REPORT

To,  
The Members of  
**ASPRI SPIRITS PRIVATE LIMITED**

Your directors are pleased to present the **19<sup>TH</sup> ANNUAL REPORT** of the Company together with the Audited Financial Statements and Auditors' Report of the Company for the financial year ended on 31<sup>st</sup> March, 2023.

### **1. Financial summary:**

The highlights of the financial results for the year ended on March 31, 2023 are given below:

Particulars	Standalone Amount (Rs. In Lakhs)	Consolidated Amount (Rs. In Lakhs)	
	01.04.2022 - 31.03.2023	01.04.2021 - 31.03.2022	
Revenue	33,383.80	18,818.08	33,429.03
Other Income	147.36	86.11	28.91
Total Income	33,531.16	18,904.18	33,457.94
Net Profit/(Loss) (PBDT)	2,662.30	644.89	2,549.16
Less: Depreciation	60.40	62.49	63.63
Profit after depreciation but before tax (PBT)	2,601.63	582.41	2,485.53
Less: Taxes	804.45	173.20	804.14
Net profit / (loss) for the period	1,797.18	409.21	1,681.38
Less: Non-Controlling Interest	NA	NA	(0.48)
Net profit / (loss) for the period attributable to the owners of the company	NA	NA	1,680.90
No. of Shares	3,85,051	3,85,051	3,85,051
Earnings Per share	466.74	106.27	436.66
Proposed Dividend	-	-	-
Dividend tax	-	-	-
Balance of Profit Carried to B/S	1797.18	409.21	1,680.90
			409.21

### **2. Reserves:**

The reserves of the company stand at Rs 3,553.62/- (in lakhs) as on 31.03.2023 as against Rs 1,756.44/- (in lakhs) as on 31.03.2022.

### **3. Dividend:**

Your directors do not recommend any dividend for the financial year ended on 31<sup>st</sup> March, 2023.

### **4. Transfer of Unclaimed Dividend to Investor Education and Protection Fund**

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there is no amount to be transferred to Investor Education and Protection Fund.

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## **5. State of Company's Affairs and Future Outlook:**

During the current financial year, the company has made Net Profit of Rs.1,797.18/- (in lakhs) as compared to Net Profit Rs 409.21/- (in lakhs) made in previous financial year. The Company is optimistic about its growth in this financial year.

## **6. Change in the nature of business, if any:**

There are no significant changes made in the nature of business of the company during the financial year.

## **7. Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of financial year of the company to which financial statement relate and the date of report:**

There are no Material changes and commitments affecting the financial position of the company which have occurred between the end of financial year of the company to which financial statement relate and the date of report.

## **8. The details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:**

There are no significant and material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and company's operation in future between the end of financial year of the company to which Financial Statement relates and the date of Report.

## **9. Holding / Subsidiary/ Associate / Joint Ventures Company:**

Your company has following subsidiaries. Your Company has no other joint venture or associate company during the financial year ended March 31, 2023.

Name of Subsidiary	% of holding
Asdis Drinks (India) Private Limited	100%
Uluvka India Private Limited	60%

As per the provisions of Section 129 of the Companies Act 2013, read with Company (Accounts) Rules 2014 consolidated financial statements of subsidiaries have been prepared for the financial year ended March 31, 2023 and included in the consolidated financial statement of the Company.

## **10. Deposits:**

Your Company did not invite or accept deposits from the public during the year under review.

## **11. Statutory Auditors:**

Pursuant to provision of Section 139, 142 and other applicable provisions if any, of the Companies Act, 2013, the Board recommends appointment of M/s. Vidhi Jain and Associates., Chartered Accountant, (FRN No. 156945W) as Statutory Auditor of the Company for one term comprising a period of 5 year from conclusion of 19<sup>th</sup> Annual General Meeting until the conclusion of 24<sup>th</sup> Annual General Meeting.

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## **12. Explanation to Auditors qualification:**

Auditors have not made any qualification or any adverse remark in their report regarding financial statements. Therefore, there is no need for any clarification or any comment on Auditor's report.

## **13. Share Capital:**

The Company has two types of shares i.e., Equity Shares of face value of Rs. 10/- each and Preference Shares of face value of Rs. 100/- each. The authorized share capital of the Company is Rs. 90,00,000/- (Rupees Ninety Lakh only) divided into 4,00,000 Equity Shares of face value of Rs.10/- each and 50,000 Preference Share of face value of Rs 100/- each. The Company's issued, subscribed and paid-up share capital of the Company is Rs. 38,50,510/- (Rupees Thirty-Eight Lakh Fifty Thousand Five Hundred and Ten only) divided into 3,85,051 Equity Shares of Rs. 10/- each fully paid-up.

During the financial year, the Company did not issue any securities. The Company has neither bought back any of its securities, nor issued any further shares by way of Sweat equity and bonus shares. The Company has not provided any Stock Option Scheme to the employees.

## **14. Disclosure as to maintenance of Cost Records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013**

The provisions of section 148 of the Companies Act, 2013, pertaining to maintenance of cost records are not applicable to the Company.

## **15. Reporting of Fraud by Auditors**

During the financial period under review, there were no instances of fraud committed against the Company by its officers or employees, reported by auditors under section 143(12) of the Companies Act, 2013.

## **16. Extract of Annual Return**

The details forming part of extract of the Annual Return in form MGT 9 is annexed herewith as "ANNEXURE A".

## **17. Directors and Key Managerial Personnel:**

The composition of the Board of Director is as below:

1. Mr. Gautam Matai
2. Mr. Aiyappa Appaiah

In the terms of the provisions of the Articles of Association of the Company, none of the Directors are liable to retire by rotation.

### **a. Changes in Directors and Key Managerial Personnel:**

There is no change in Directors by way of appointment, re-designation, resignation, death, disqualification and variations made or withdrawn, etc., of the company during the financial year. The

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appointment of Key Managerial Personnel under section 203 of Companies Act, 2013, is not applicable to the Company.

**b. Declaration by an Independent Director(s) and re-appointment, if any:**

The provisions of Section 149 of the Companies Act 2013 pertaining to the appointment of Independent Directors does not apply to our Company.

**18. Number of Meetings of Board of Directors:**

Sr. No	Attendance at Board Meeting held on	Name of the Director & category	
		Mr. Gautam Matai Director	Mr. Aiyappa Appaiah Director
1	14-04-2022	✓	✓
2	29-06-2022	✓	✓
3	18-08-2022	✓	✓
4	15-09-2022	✓	✓
5	14-11-2022	✓	✓
6	14-12-2022	✓	✓
7	04-03-2023	✓	✓

During the year seven board meetings were convened and held. The intervening gap between meetings was within the period prescribed under the Companies Act, 2013.

**19. Company's Policy Relating to Directors' Appointment, Payment of Remuneration and Discharge of Their Duties.**

The Company is not required to constitute a Nomination and Remuneration Committee as the provisions of Section 178 (1) of the Companies Act 2013 are not applicable to the Company.

**20. Disclosure of Composition of Audit Committee and Providing Vigil Mechanism.**

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

**21. Particulars of Loan, Guarantees or Investments Under Section 186:**

Pursuant to Subscription cum Shareholder Agreement dated 15.01.2022, your Company has made additional investment in its subsidiary company M/s Uluvka India Private Limited by virtue of 50,000 equity shares of face value of Rs 10 each, during the financial year to which financial statement relates.

**22. Related party transactions:**

All the contracts/ arrangements/ transactions entered by the Company during the financial year with related parties were in ordinary course of business and on an arm's length basis. The details of material transactions with related parties under form AOC-2 is provided herewith under "ANNEXURE B".

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## 23. Risk Management:

The Company believes that a robust Risk Management ensure adequate controls and monitoring mechanism for smooth and efficient operations of the business. The Company has reviewed the major risks which affect it, from both external and the internal environment perspective and appropriate actions have been mitigated and monitors risks on a regular basis.

## 24. Conservation of energy, technology absorption, foreign exchange earnings and outflow:

- a) Conservation of Energy: Nil
- b) Technology Absorption: Nil
- c) Foreign Exchange Earned & Used

Particulars	01.04.2022 - 31.03.2023	01.04.2021 - 31.03.2022
	12 months Amount (Rs.) (FOB)	12 months Amount (Rs.) (FOB)
Foreign Exchange Earned	23,39,54,628	9,47,29,914
Foreign Exchange Outgo	95,19,77,771	42,08,58,556

## 25. Adequacy of Internal Financial Controls with reference to the Financial Statements:

The Company has taken care for adequacy of internal financial controls which are implemented with reference to the Financial Statements.

## 26. Particulars of Employees:

There are two employees who are withdrawing remuneration under Rule 5(2)(i) of Chapter XIII- Companies (Appointment and Remuneration of Managerial Personnel) Rule, 2014. Refer Notes to accounts.

## 27. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

The Company has constituted an Internal Complaints Committee and has adopted an Anti-Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013.

No. of complaints received during the year: NIL

No. of total complaints registered: NIL

No. of complaints disposed off: NIL

## 28. Compliance of Secretarial Standards:

The Company has complied with applicable Secretarial Standards prescribed by the Institute of Company Secretaries of India.

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### **29. Corporate Social Responsibility**

Considering that the net profit as on 31<sup>st</sup> March 2023 is more the Rs 5 crores, the provisions of section 135 of Companies Act, 2013 and Rules made thereunder with regards to Corporate Social responsibility shall be applicable to the company from current financial year i.e., FY 2023-24 and the same will be complied with.

### **30. Directors Responsibility Statement:**

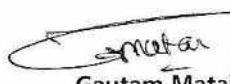
Pursuant to the requirement under Clause (c) of sub-section (3) of section 134 of the Companies Act, 2013 with respect to the Director's Responsibilities Statement, it is hereby confirmed:

- i. that in the preparation of the Annual Accounts for the financial year ended 31<sup>st</sup> March, 2023; the applicable Accounting Standards had been followed along with proper explanation relating to material departures.
- ii. that the Directors had selected such accounting policies and applied them consistently and made judgment and estimates that were reasonable and prudent so as to give a true and fair view of state of affairs of the Company at the end of the year and of profit of the Company for the year under review.
- iii. that the Directors had taken proper and sufficient care for maintenance of adequate accounting records in accordance with provisions of Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- iv. that the Directors had prepared the accounts for the financial year ended 31<sup>st</sup> March, 2023 on a going concern basis.
- v. That the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

### **31. Acknowledgement:**

The Directors place on record their sincere appreciation for the co-operation received by the Company from our Bankers, Shareholders, Government Agencies, Business Associates and Customers and for the valuable contribution extended and is looking forward to their continued support. Your directors also wish to place on record their deep sense of appreciation for the committed services of the employees at all levels of the Company.

**For and on behalf of the Board of**  
**Aspri Spirits Private Limited**

  
Gautam Matai  
Director  
DIN: 01784232

  
Aiyappa Appaiah  
Director  
DIN: 06946924



Place: Mumbai  
Date: 04.09.2023

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"ANNEXURE A" to Board's Report

## EXTRACT OF ANNUAL RETURN

as on the financial year ended on 31.03.2023

[Pursuant to section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014]

### FORM NO. MGT-9

#### I. REGISTRATION AND OTHER DETAILS:

CIN	U15500MH2004PTC148284
Registration Date	30.08.2004
Name of Company	ASPRI SPIRITS PRIVATE LIMITED
Category/ Sub-Category of the Company	Private Limited
Address of the Registered office and contact details	1203 c/o Riana Business Center, "A" Wing, 12 <sup>th</sup> Floor, Kanakia Wallstreet, Chakala, Andheri East, Mumbai 400093.
Whether Listed company	No
Name, Address and Contact details of Registrar and Transfer agent, if any	-

#### II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY:

All the business activities contributing 10% or more of the total turnover of the company shall be stated:

Sr. No.	Name and Description of main products /services	NIC Code of the product /service under NIC 2008	% of total turnover of the company
1.	Wholesale of Intoxicants like Wines and Liquors	46308	99.54%
2.	Other business support service activities	82990	0.46%

#### III. PRINCIPAL OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:

Sr. No.	Name and Address of the Company	CIN /GLN	Holding / Subsidiary / Associate	% of shares held	Applicable section
1.	Asdis Drinks India Private Ltd	U15100MH2018PTC314792	Subsidiary	100	87(ii)
2.	Uluvka India Private Ltd	U15134MH2021PTC366464	Subsidiary	60	87(ii)

#### IV. SHAREHOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity):

##### (i) Category-wise Share Holding: -

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year	
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares		
<b>A. Promoters</b>										
(1) Indian										
a) Individual/ HUF	-	87998	87998	22.85	-	87998	87998	22.85	-	
b) Central Govt.	-	-	-	-	-	-	-	-	-	
c) State Govt.(s)	-	-	-	-	-	-	-	-	-	
d) Bodies Corp.	-	-	-	-	-	-	-	-	-	
e) Banks /FI	-	-	-	-	-	-	-	-	-	
f) Any Other...	-	-	-	-	-	-	-	-	-	
<b>Sub-total (A)(1):</b>	-	87998	87998	22.85	-	87998	87998	22.85	-	
(2) Foreign										
a) NRIs-Individuals	-	-	-	-	-	-	-	-	-	

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b) Other-Individuals	-	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-	-
d) Banks/FI	-	-	-	-	-	-	-	-	-	-
e) Any Other...	-	-	-	-	-	-	-	-	-	-
Sub-total (A)(2):	-	-	-	-	-	-	-	-	-	-
Total Shareholding of Promoter	-	87998	87998	22.85	-	87998	87998	22.85	-	-
(A)=(A) (1) +(A)(2)										
<b>B. Public Shareholding</b>										
(1) Institutions										
a) Mutual Funds	-	-	-	-	-	-	-	-	-	-
b) Banks /FI	-	-	-	-	-	-	-	-	-	-
c) Central Govt.	-	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-	-
g) FIIs	-	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-	-
Sub-total (B) (1):	-	-	-	-	-	-	-	-	-	-
(2) Non- Institutions										
a) Bodies Corp.										
i) Indian	-	55050	55050	14.30	-	55050	55050	14.30	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-	-
i) Individual Shareholders holding nominal share capital upto Rs. 1 Lakh	-	18502	18502	4.81	-	18502	18502	4.81	-	-
ii) Individual Shareholders holding nominal share capital in excess of Rs. 1 Lakh	-	223501	223501	58.04	-	223501	223501	58.04	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-	-
Sub-total (B) (2):	-	297053	297053	77.15	-	297053	297053	77.15	-	-
Total Public Shareholding (B)=(B)(1)+(B)(2)	-	297053	297053	77.15	-	297053	297053	77.15	-	-
<b>C. Shares held by Custodian for GDRs &amp; ADRs</b>										
Grand Total (A) +(B) +(C)	-	385051	385051	100	-	385051	385051	100	-	-

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**(ii) Shareholding of Promoters**

Sr. No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the Company	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the Company	% of Shares Pledged/ encumbered to total shares	
1.	Jaikishan Matai	87998	22.85	-	87998	22.85	-	-

**(iii) Change in Promoters' Shareholding (please specify, if there is no change)**

Sr. No.	For Each of Promoter	Shareholding at beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
1.	Jaikishan Matai				
	At the beginning of the year	87998	22.85	87998	22.85
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment/ transfer/ bonus/sweat equity etc.,)	-	-	-	-
	At the end of the year	87998	22.85	87998	22.85

**(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs)**

Sr. No.	For Each of the Top 10 Shareholders	Shareholding at beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
1	Jackie Sham Matai HUF				
	At the beginning of the year	58501	15.19	58501	15.19
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g., allotment/ transfer/ bonus/sweat equity etc.,)	-	-	-	-
	At the end of the year	58501	15.19	58501	15.19
2	Parmeshwari Narang				
	At the beginning of the year	46038	11.96	46038	11.96
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g., allotment/ transfer/ bonus/sweat equity etc.,)	-	-	-	-
	At the end of the year	46038	11.96	46038	11.96
3	Gautam Matai				
	At the beginning of the year	37125	9.64	37125	9.64
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g., allotment/ transfer/ bonus/sweat equity etc.,)	-	-	-	-
	At the end of the year	37125	9.64	37125	9.64
4	Emerald Electronics Private Ltd				
	At the beginning of the year	36700	9.53	36700	9.53
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g., allotment/ transfer/ bonus/sweat equity etc.,)	-	-	-	-

# ASPRI SPIRITS PRIVATE LIMITED

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TEL.: 022-4250 5100 / 2640 1995: Fax: 022 4250 5101: Email: [mail@asprispirits.com](mailto:mail@asprispirits.com) : Website: [www.asprispirits.com](http://www.asprispirits.com)  
CIN NO. U15500MH2004PTC148284

	increase /decrease (e.g., allotment/ transfer/ bonus/sweat equity etc.,)				
	At the end of the year	36700	9.53	36700	9.53
<b>5</b>	<b>Arunkumar Bangalore</b>				
	At the beginning of the year	32922	8.55	32922	8.55
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g., allotment/ transfer/ bonus/sweat equity etc.,)	-	-	-	-
	At the end of the year	32922	8.55	32922	8.55
<b>6</b>	<b>Nandkishore Matai</b>				
	At the beginning of the year	28914	7.51	28914	7.51
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g., allotment/ transfer/ bonus/sweat equity etc.,)	-	-	-	-
	At the end of the year	28914	7.51	28914	7.51
<b>7</b>	<b>Pavan Narang</b>				
	At the beginning of the year	20001	5.19	20001	5.19
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g., allotment/ transfer/ bonus/sweat equity etc.,)	-	-	-	-
	At the end of the year	20001	5.19	20001	5.19
<b>8</b>	<b>Whiteline Impex Private Ltd</b>				
	At the beginning of the year	18350	4.77	18350	4.77
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g., allotment/ transfer/ bonus/sweat equity etc.,)	-	-	-	-
	At the end of the year	18350	4.77	18350	4.77
<b>9</b>	<b>Vrutika Matai</b>				
	At the beginning of the year	10000	2.60	10000	2.60
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g., allotment/ transfer/ bonus/sweat equity etc.,)	-	-	-	-
	At the end of the year	10000	2.60	10000	2.60
<b>10</b>	<b>Duru Matai</b>				
	At the beginning of the year	8500	2.21	8500	2.21
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g., allotment/ transfer/ bonus/sweat equity etc.,)	-	-	-	-
	At the end of the year	8500	2.21	8500	2.21

**(v) Shareholding of Directors and Key Managerial Personnel:**

Sr. No.	For Each of the Directors	Name of the Directors			
		Shareholding at beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
1.	<b>Mr. Gautam Matai</b>				
	At the beginning of the year	37125	9.64	37125	9.64
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g., allotment/ transfer/ bonus/sweat equity etc.,)	-	-	-	-

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	At the end of the year	37125	9.64	37125	9.64
2.	<b>Mr. Aiyappa Appaiah</b>				
	At the beginning of the year	-	-	-	-
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g., allotment/ transfer/ bonus/sweat equity etc.,)		-	-	-
	At the end of the year	-	-	-	-

Sr. No.	For Each of Key Managerial Personnel	Name of the Key Managerial Personnel			
		Shareholding at beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
	At the beginning of the year			Not Applicable	
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g., allotment/ transfer/ bonus/sweat equity etc.,)			Not Applicable	
	At the end of the year			Not Applicable	

## V. INDEBTEDNESS:

Indebtedness of the Company including interest outstanding /accrued but not due for payment

	Secured Loan	Unsecured Loan	Deposits	Total Indebtedness
<b>Indebtedness at the beginning of the financial year</b>				
i) Principal amount	32,85,30,472	4,28,08,391	0	37,13,38,863
ii) Interest due but not paid	0	0	0	0
iii) Interest accrued but not due	0	31,36,085	0	31,36,085
<b>Total (i + ii + iii)</b>	<b>32,85,30,472</b>	<b>4,59,44,476</b>	<b>0</b>	<b>37,44,74,948</b>
<b>Change in indebtedness during the financial year</b>				
• Addition	6,92,95,248	1,05,90,000	0	7,98,85,248
• Reduction	2,51,94,827	1,00,00,000	0	3,51,94,827
<b>Net Change</b>	<b>4,41,00,421</b>	<b>5,90,000</b>	<b>0</b>	<b>4,46,90,421</b>
<b>Indebtedness at the end of financial year</b>				
i) Principal amount	37,26,30,895	4,33,98,391	0	41,60,29,286
ii) Interest due but not paid	0	0	0	0
iii) Interest accrued but not due	0	41,39,818	0	41,39,818
<b>Total (i + ii + iii)</b>	<b>37,26,30,895</b>	<b>4,75,38,209</b>	<b>0</b>	<b>42,01,69,104</b>

## VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

*A. Remuneration to Managing Director, Whole-time Directors and /or Manager: NOT APPLICABLE*

Sr. No.	Particulars of Remuneration	Amount
1.	<b>Gross Salary</b>	-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-
	(b) Value of perquisites u/s 17 (2) Income tax Act, 1961	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-
2.	Stock Option	-
3.	Sweat Equity	-
4.	Commission	-

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	- as % of profit	
	- others, please specify...	
5.	Others: Variable Income	
	<b>TOTAL (A)</b>	-

#### B. Remuneration to other directors:

Sr. No.	Particulars of Remuneration	Mr. Gautam Matai Director	Mr. Aiyappa Appaiah Director
1.	Gross Salary	80,07,684	88,04,016
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-
	(b) Value of perquisites u/s 17 (2) Income-tax Act, 1961	-	-
	(c) Profits in lieu of salary under section17(3) Income-tax Act, 1961	-	-
2.	Stock Option	-	-
3.	Sweat Equity	-	-
4.	Commission	-	-
	- as % of profit	-	-
	- others, please specify	-	-
5.	Others: Variable Income	-	-
	<b>Total (1)</b>	-	-

#### C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD: - NOT APPLICABLE

Sr. No.	Particulars of Remuneration	Key Managerial Personnel
1.	Gross Salary	-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act,1961	-
	(b)Value of perquisites u/s 17 (2) Income-tax Act, 1961	-
	(c)Profits in lieu of salary under section17(3) Income-tax Act, 1961	-
2.	Stock Option	-
3.	Sweat Equity	-
4.	Commission	-
	- as % of profit	-
	- others, please specify...	-
	<b>TOTAL C</b>	-

#### VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES:

Type	Section of Companies Act	Brief Description	Details of Penalty / Punishment / Compounding fees imposed	Authority [RD/NCLT /COURT]	Appeal made, if any (give details)
<b>A. COMPANY</b>					
Penalty					
Punishment		None			
Compounding					
<b>B. DIRECTORS</b>					
Penalty					
Punishment		None			
Compounding					
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty					
Punishment		None			
Compounding					

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## ANNEXURE B" to Board's Report

Disclosure of particular and contracts/ arrangements entered into by the Company with related parties.

### FORM NO. AOC-2

[Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014]

1. Details of contracts or arrangements or transactions not at arm's length basis: NIL

2. Details of contracts or arrangements or transactions at arm's length basis:

Name of related party	Nature of relationship	Nature of Transaction	Duration of Contract/ arrangement/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advance s, if any
Gautam Matai	Director	Interest paid on Unsecured Loan	-	-	10.04.2019	-
Gautam Matai	Director	Director's Remuneration	-	-	24.03.2011	-
Gautam Matai	Director	Vehicle Hiring Charges	-	-	12.12.2019	-
Aiyappa Appaiah	Director	Director's Remuneration	-	-	02.05.2019	-
Aiyappa Appaiah HUF	Director	Repaid of Unsecured Loan	-	-	10.04.2019	-
Jaikishan Matai	Promoter	Interest paid on Unsecured Loan	-	-	10.04.2019	-
Jaikishan Matai (HUF)	Promoter is Karta of the HUF	Interest paid on Unsecured Loan	-	-	10.04.2019	-
Asdis Drinks India Private Limited	Subsidiary Company	Unsecured Loan given & Interest received	-	-	10.04.2019	-
Nandkishore Matai	Relative of Director	Interest paid on Unsecured Loan	-	-	09.03.2009	-
Prashant Matai	Relative of Director	Interest paid on Unsecured Loan	-	-	09.03.2009	-

For and on behalf of the Board of  
 Aspri Spirits Private Limited

Gautam Matai  
 Director  
 DIN: 01784232

Aiyappa Appaiah  
 Director  
 DIN: 06946924



Place: Mumbai  
 Date: 04.09.2023



**PARTNER: K. C. JAIN [B.COM, FCA]**      **N. K. JAIN [ACA, LCS, LLB, DISA, DTM, B.COM]**      **S. K. JAIN [B.COM, FCA]**  
**Head Office:** 108, A. S. DIAS BLDG, [Aacharya Aadidasgar Karyashala], 1<sup>ST</sup> FLR, 268/272 Dr. C.H. STREET, MARINE LINES, MUM-2.  
 Tel.: 22061232 / 22001972, Tel/Fax: 22092614, Mobile: 9821216424, 9820949687, E-mail: sanmatikrupa@yahoo.com / kc Jain\_co@yahoo.co.in  
**Mumbai Central Branch Office:** GROUND FLR, SHOP NO. 3, 71/73, DINESH BHUVAN, MUMBAI CENTRAL EAST, MUM 08.

**INDEPENDENT AUDITORS' REPORT**

TO,

**THE MEMBERS OF ASPRI SPIRITS PRIVATE LIMITED**

**Report on the Financial Statements**

We have audited the accompanying financial statements of **ASPRI SPIRITS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at **31/03/2023**, the Statement of Profit and Loss, the cash flow statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in



RESIDENCE: FLAT NO. 1003-A, GHASWALA TOWER (SANMATI KUTIR), P.G. SOLANKI PATH,  
 OFF LAMINGTON ROAD, MUMBAI - 400007. TEL.: 23015263

उत्तम आहार शाकाहार

order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2023**, and its **Profit and it's cash flows** for the year ended on that date.

### Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors' Report) Order,2020("the Order") issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013. We give in the Annexure A statements on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and the **cash flow statement** dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on **31/03/2023** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2023** from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure B**".
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i. The Company does not have any pending litigations on its financial position in its financial statements.

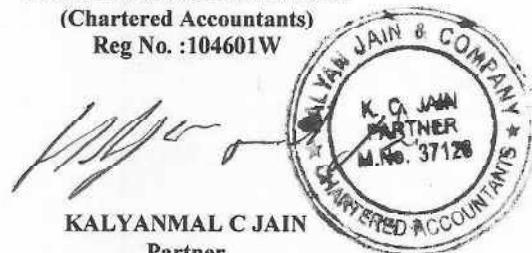


- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii. There are no amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Date : 04/09/2023  
Place : Mumbai

**FOR KALYAN JAIN AND CO.**

(Chartered Accountants)  
Reg No. :104601W



**KALYANMAL C JAIN**  
Partner  
M.No. : 037128  
UDIN:- 23037128BGZFN2704

**ANNEXURE - A**

**Reports under The Companies (Auditor's Report) Order, 2020 (CARO 2020) for the year ended on 31st March 2023**

To,

The Members of ASPRI SPIRITS PRIVATE LIMITED

We report that:-

Sl. No.	Comment Required on	Auditor's Opinion on Following Matter	Auditor's Remark
i (a) (A)	Property, Plant and Equipment and Intangible Assets	Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.?	The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.
i (a) (B)		Whether the company is maintaining proper records showing full particulars of intangible assets;	The Company has maintained proper records showing full particulars of intangible assets.
i (b)		Whether these Plant and Equipment and Intangible Assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of accounts?	Property, Plant and Equipment have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.
i (c)		Whether the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, if not, provide the details thereof	Yes.
i (d)		Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.
i (e)		Whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so, whether the company has appropriately disclosed the details in its financial statements;	N.A
ii (a)	Inventory and other current assets	Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account?	Physical verification of inventory has been conducted at reasonable intervals by the management.
ii (b)		Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets.



(iii)	Investment, Loans or Advances by Company	Whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, if so,	As informed, the company, company has granted any loans to its subsidiaries and company.
iii (a)		whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate	The Company has granted any loans, secured or unsecured, to its subsidiaries and company during the year.
iii (a) (A)		The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates	Loan granted of Rs 9,30,57,411/- to subsidiaries during the year.
iii (a) (B)		The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates	Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted loans to a party other than its subsidiaries.
iii (b)		Whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest	N.A
iii (c)		In respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular?	The loans granted are repayable on demand. As informed, the company has not demanded repayment of any such loan during the year, thus, there has been no default on the part of the parties to whom the money has been lent. The payment of interest has been regular.
iii (d)		If the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest?	There is no overdue amount of loans granted to companies, firms or other parties listed in the register maintained under section 189 of the companies Act, 2013.
iii (e)		Whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans];	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the over dues of existing loans given to the same party.
iii (f)		Whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans either repayable on demand or without specifying any terms or period of repayment to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013.
(iv)	Loan to Directors and Investment by the Company	In respect of loans, investments, guarantees, and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide the details thereof.	Yes
(v)	Deposits Accepted by the Company	In respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and	The company has not accepted any Deposits.



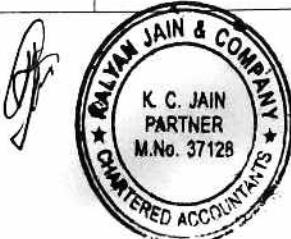
		the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder, where applicable, have been complied with, if not, the nature of such contraventions be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not	
(vii)	Maintenance of Cost records	Whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 and whether such accounts and records have been so made and maintained?	The Company is not required to maintain cost records pursuant to the Rules made by the Central Government for the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013.
vii (a)	Statutory Dues	Whether the company is regular in depositing undisputed statutory dues, including Goods and Services Tax, provident fund, employees state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated?	The company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it.
vii (b)		Where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned	There is no dispute with the revenue authorities regarding any duty or tax payable.
(viii)	Disclosure of Undisclosed Transactions	Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, if so, whether the previously unrecorded income has been properly recorded in the books of account during the year	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.
ix (a)	Loans or Other Borrowings	Whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported in the format given	The company has not defaulted in repayment of dues to financial institution, or a bank.
ix (b)		Whether the company is a declared wilful defaulter by any bank or financial institution or other lender;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.
ix (c)		Whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it is used may be reported;	According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. However, company has utilized during the year, the term loan obtained in previous years. The said term loan has been utilized for the purpose it was obtained.
ix (d)		Whether funds raised on short term basis have been utilised for long term purposes, if yes, the nature and amount to be indicated;	According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, Company has raised funds on short term basis but



ix (e)		Whether the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transactions and the amount in each case;	did not utilise it for long term.  According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.
ix (f)		Whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised;	According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.
x (a)	Money raised by IPO, FPOs	Whether moneys raised by way of initial public offer or further public offer (including debt instruments) and term loans were applied for the purposes for which those are raised. If not, the details together with delays or default and subsequent rectification? if any, as may be applicable, be reported.	The company has not raised any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. However, company has utilized during the year, the term loan obtained in previous years. The said term loan has been utilized for the purpose it was obtained.
x (b)		Whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
xi (a)	Reporting of Fraud During the Year	Whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated	Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.
xi (b)		Whether any report under sub-section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;	Not applicable.
xi (c)		Whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;	N.A.
xii (a)	Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio	Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1:20 to meet out the liability?	As per information and records available with us The company is not Nidhi Company.
xii (b)		Whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;	According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable



xii (c)		Whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof;	According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
(xiii)	Related party transactions	Whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards?	Yes, All transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.
xiv (a)	Internal audit system	Whether the company has an internal audit system commensurate with the size and nature of its business;	Based on information and explanations provided to us and our audit procedures, in our opinion, appointment of internal auditor was not applicable in FY 22-23.
xiv (b)		Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;	Not applicable
(xv)	Non cash transactions	Whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with?	The company has not entered into any non-cash transactions with directors or persons connected with him.
xvi (a)	Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934	Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and if so, whether the registration has been obtained?	The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.
xvi (b)		Whether the company has conducted any Non-Banking Financial of Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act 1934;	N.A
xvi (c)		Whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria;	N.A
xvi (d)		Whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;	According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.
(xvii)	Cash Losses	Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;	The Company has not incurred cash losses in the current and in the immediately preceding financial year.
(xviii)	Consideration of outgoing auditors	Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;	There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
(xix)	Material uncertainty in relation to realisation of financial assets and payment of financial liabilities	On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;	According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the

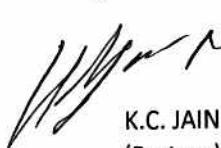


		evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.	
xx (a)	Compliance of CSR	Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;	Provisions of section 135 of Companies Act 2013 are not applicable to the Company in period under review. However, the provisions are applicable from this financial year and the Board of Directors have assured to comply the same.
xx (b)		Whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;	Not Applicable.
(xxi)	Qualifications or adverse remarks in the consolidated financial statements	Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.	No

FOR MS KALYAN JAIN And CO  
(Chartered Accountants)

Reg No. :0104601W

Place : Mumbai  
Date : 04/09/2023

  
  
 K.C. JAIN  
(Partner)  
Membership No : 037128  
UDIN : 23037128BGZFN2704

**“Annexure B” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of ASPRI SPIRITS PRIVATE LIMITED Company limited**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)**

We have audited the internal financial controls over financial reporting of ASPRI SPIRITS PRIVATE LIMITED Company Limited (“The Company”) as of March 31, 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management’s Responsibility for Internal Financial Controls**

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors’ Responsibility**

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

**Meaning of Internal Financial Controls over Financial Reporting**

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that



transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

#### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

#### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

Date : 04/09/2023  
Place : Mumbai

**FOR KALYAN JAIN AND CO.**  
(Chartered Accountants)  
Reg No. :104601W



KALYANMAL C JAIN  
Partner  
M.No. : 037128  
UDIN:- 23037128BGZFN2704



**ASPRI SPIRITS PRIVATE LIMITED**

**F.Y. 2022-2023**





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ASPRI SPIRITS PRIVATE LIMITED			
Address	: 1203 C/o Riana Business Center, "A" Wing, 12th Flr, Kanakia WallStreet, Chakala, Andheri (E) Mumbai Maharashtra 400093		
A.Y.	: 2023:2024	P.Y.	: 31.3.2023
Status	: Pvt.Ltd.Co.	WARD NO.	: 15(2)(2)
Date of Incorporation	: 30.08.2004	PAN No.	: AAECA8483E
BANK/BRANCH	: HDFC Bank Santacruz West	A/C NO.	: 50200003761521
		MICR No.	: 400240017
COMPUTATION OF TOTAL INCOME			
<b>INCOME FROM BUSINESS &amp; PROFESSION :</b>			
Net Profit as per Profit & Loss Account	26,01,62,944		
<b>Add : Inadmissible Items</b>			
Interest on TDS/TCS	39,914		
Penalty & Fine	10,000		
Late Fee VAT & CST	27,000		
Penalty on Vat	1,72,157		
Depreciation as per Company Act	60,39,836		
	<u>26,64,51,852</u>		
<b>Less : Admissible Items</b>			
Depreciation as per Income Tax Act U/S 32	81	26,64,51,771	
<b>GROSS TOTAL INCOME</b>			
Less: Deduction U/C VI A		26,64,51,771	
<b>TOTAL INCOME</b>		<u>26,64,51,771</u>	
<b>ROUNDED OFF</b>		<u>26,64,51,771</u>	
Income Tax on Re.	26,64,51,771 /- Is		
Surcharge @ 12%		6,66,12,943	
		<u>79,93,553</u>	
Add : Education Cess @ 4 %		7,46,06,496	
		<u>29,84,260</u>	
<b>Total Tax Payable</b>		7,75,90,756	
Add: Interest	234A		
	234B	19,29,275	
	234C	<u>25,39,814</u>	44,69,089
			<u>8,20,59,845</u>
26AS			
Less: Prepaid Tax	TCS (Purchase) & TDS	41,60,055	
Less:- Advance Tax		<u>3,25,00,000</u>	3,66,60,055
<b>I.T. Payable</b>			<u>4,53,99,790</u>
<b>Rounded Off</b>			<u>4,53,99,790</u>
<b>Enclosure :</b>	1 Computation Of Total Income 2 Audited Balance Sheet 3 Audited P & L A/c 4 Tax Audit Report Form No. 3CA, Form No. 3CD 5 Self Assessment Tax Paid Challan 6 Xerox Copy of Last Year Return Filled		

ASPRI SPIRITS PRIVATE LIMITED  
(CIN: U15500MH2004PTC148284)

Balance Sheet As On 31st March, 2023

Particulars	Note No.	(Figures in lakhs)	
		As on 31st March 2023	As on 31st March 2022
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	1	38.51	38.51
(b) Reserves and surplus	2	3,553.62	1,756.44
(b) Money Received against share warrents			
<b>2 Share application money pending allotments</b>			
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	3	475.38	459.44
(b) Deferred tax liabilities (net)		30.47	24.61
(c) Other Long Term Liabilities		-	
(d) Long term provision		-	
<b>4 Current liabilities</b>			
(a) Short Term Borrowings	4	3,726.31	3,285.30
<b>(b) Trade payables</b>	5	-	-
(A) total outstanding dues of micro enterprises and small enterprises		2,820.27	1,027.62
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises			
(c) Other current liabilities	6	1,145.11	301.93
(d) Short-term provisions	7	1,038.43	455.85
	<b>TOTAL</b>	<b>12,828.10</b>	<b>7,349.70</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a) (i) Property, Plant and Equipment	8	708.72	746.30
(ii) Intangible assets		1.15	1.29
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	174.36	86.08
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances			
(e) Other Non Current Assets			
<b>2 Current assets</b>			
(a) Current Investments	10		
(b) Inventories	11	2,348.99	813.60
(c) Trade receivables	12	7,965.20	4,084.66
(d) Cash and cash equivalents	13	103.73	400.45
(e) Short-term loans and advances	14	1,397.83	1,127.36
(f) Other Current Assets	15	128.12	89.96
	<b>TOTAL</b>	<b>12,828.10</b>	<b>7,349.70</b>

See accompanying notes forming part of the financial statements

In terms of our report attached.

For Kalyan Jain & Co.

Chartered Accountants

FRN No.104601W

  
(K. C. JAIN)

Partner

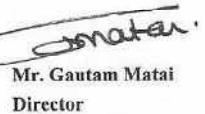
Place: Mumbai

Date: 04.09.2023

UDIN : 348959491290923



For and on Behalf of the Board  
For Aspri Spirits Private Limited

  
Mr. Gautam Matai  
Director  
DIN: 01784232  
Place: Mumbai  
Date: 04.09.2023

  
Mr. Aiyappa B. Appaiah  
Director  
DIN: 06946924  
Place: Mumbai  
Date: 04.09.2023

**ASPRI SPIRITS PRIVATE LIMITED**  
(CIN: U15500MH2004PTC148284)

**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023**

(Figures in lakhs) (Figures in lakhs)

Particulars	Note No.	As on 31st March 2023	As on 31st March 2022
<b>I Revenue from operations (gross)</b>	16	33,383.80	18,818.08
Less: Excise Duty		-	
Revenue from operations (net)		33,383.80	18,818.08
<b>II Other Income</b>	17	147.36	86.11
<b>III Total Income (I+II)</b>		33,531.16	18,904.18
<b>IV Expenses</b>			
(a) Cost of materials consumed	18	24,554.80	12,656.97
(b) Purchase of Stock in Trade	19	(1,535.39)	265.10
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade			
(d) Employee benefits expenses	20	1,912.83	1,473.07
(e) Finance costs	21	373.63	363.81
(f) Depreciation and amortisation expenses		60.40	62.49
(g) Other expenses	22	5,563.27	3,500.34
<b>Total Expenses</b>		30,929.53	18,321.78
<b>V Profit before exceptional and extraordinary item and tax</b>		2,601.63	582.41
<b>VI Exceptional Items</b>		-	-
<b>VII Profit before extraordinary item and tax</b>		2,601.63	582.41
<b>VIII Extraordinary Items</b>		-	-
<b>IX Profit before Tax</b>		2,601.63	582.41
<b>X Tax Expense:</b>			
(a) Current tax expense		797.15	166.77
(b) Deferred tax		5.86	6.42
(b) Earlier Year Income tax		1.44	0.00
<b>XI Profit / (Loss) for the period from continuing operations</b>		1,797.18	409.21
<b>XII Profit / (Loss) from discontinuing operations</b>		-	-
<b>XIII Tax from discontinuing operations</b>		-	-
<b>XIV Profit/ (Loss) from discontinuing operations</b>		-	-
<b>XV Profit for the Period</b>		1,797.18	409.21
<b>XVI Earning per equity share:</b>			
(1) Basic (Rs)		466.74	106.27
(2) Diluted (Rs)		466.74	106.27

In terms of our report attached.

For Kalyan Jain & Co.

Chartered Accountants

FRN No.104601W

(K.C.JAIN)

Partner

Place: Mumbai

Date: 04.09.2023

UDIN : 348959491290923



For and on Behalf of the Board

For Aspri Spirits Private Limited

Mr. Gautam Matai

Director

DIN: 01784232

Place: Mumbai

Date: 04.09.2023

Mr. Aiyappa B. Appaiah

Director

DIN: 06946924

Place: Mumbai

Date: 04.09.2023

## ASPRI SPIRITS PRIVATE LIMITED

(CIN: U15500MH2004PTC148284)

## Statement of Cash Flows

For the Years Ending March 31, 2022 and March 31, 2023

	(Figures in lakhs)	(Figures in lakhs)
	2023	2022
<b>Cash Flows from Operating Activities</b>		
Net Income	1,797.18	409.21
<b>Add: Expenses Not Requiring Cash:</b>		
Depreciation	60.40	62.49
Income Tax	798.58	166.78
Differed Tax	5.86	6.42
Other (Balance Written Off)	(0.15)	
	<b>864.85</b>	<b>235.53</b>
<b>Add: Decrease in Current Assets :-</b>		
Trade receivables	(3,880.54)	(562.57)
Short-term loans and advances	(270.47)	(362.17)
Other Current Assets	(38.16)	-
Inventories	(1,535.39)	265.10
Long Term Loans & advances	(5,724.55)	(29.50)
		(689.14)
<b>Less :- Increase in Current Assets :-</b>		
Inventories	-	-
Short-term loans and advances	-	-
Long Term Loans & advances	-	-
Trade receivable	-	-
Other current assets	-	-
	<b>-</b>	<b>-</b>
<b>Add:- Increase in Current Liability :</b>		
Short Term Borrowings	441.00	-
Trade payables	2,343.85	269.47
Other current liabilities	291.98	260.49
Short-term provisions	(216.00)	167.62
	<b>2,860.83</b>	<b>697.58</b>
<b>Less;- Decrease in Current Liabilities-</b>		
Trade payables	-	-
Short Term Provision	-	-
Other current liabilities	-	-
	<b>-</b>	<b>-</b>
<b>Net Cash from Operating Activities</b>	<b>(201.69)</b>	<b>653.18</b>
<b>Cash Flows from Investing Activities</b>		
<b>Add:- Sale of Fixed Assets</b>	0.35	0.28
<b>Less:- Purchase of New Equipment</b>	23.03	12.34
<b>Less:- Investments Increased</b>	88.28	1.00
<b>Net Cash Used for Investing Activities</b>	<b>(110.96)</b>	<b>(13.06)</b>
<b>Add Share Capital</b>	-	
<b>Add Long-term borrowings</b>	15.94	(624.56)
<b>Less:- Long-term borrowings</b>	-	
<b>Net Cash from Financing Activities</b>	<b>15.94</b>	<b>(624.56)</b>
<b>NET INCREASE/(DECREASE) IN CASH</b>	<b>(296.71)</b>	<b>15.56</b>
<b>CASH, &amp; CASH EQUIVALENT AT THEBEGINNING OF YEAR</b>	<b>400.45</b>	<b>384.88</b>
<b>CASH, &amp; CASH EQUIVALENT AT THE END OF YEAR</b>	<b>103.73</b>	<b>400.45</b>

For Kalyan Jain &amp; Co.

Chartered Accountants

FRN No.104601W

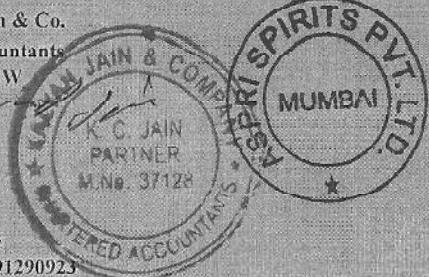
(K. C. JAIN)

Partner

Place: Mumbai

Date: 04.09.2023

UDIN: 348959491290923



For and on Behalf of the Board

For Aspri Spirits Private Limited

Mr. Gautam Matai

Director

DIN: 01784232

Place: Mumbai

Date: 04.09.2023

Mr. Aiyappa B. Appaiah

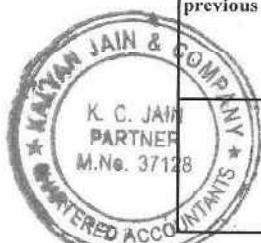
Director

DIN: 06946924

Place: Mumbai

Date: 04.09.2023

ASPRI SPIRITS PRIVATE LIMITED NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET				
Note -1. SHARE CAPITAL		(Figures in lakhs)		(Figures in lakhs)
Particulars	As on 31st March 2023		As on 31st March 2022	
	Number of shares	Rs.	Number of shares	Rs.
<b>(a) Authorised</b>				
400,000 Equity shares of Rs.10/- each with voting rights	4,00,000	40	4,00,000	40
50,000 Preference Shares of Rs.100/- each	50,000	50	50,000	50
<b>(b) Issued, Subscribed and Paid up</b>	3,85,051	39	3,85,051	39
385051 Equity shares of Rs.10 each with voting rights	3,85,051	39	3,85,051	39
<b>Total</b>	<b>3,85,051</b>	<b>39</b>	<b>3,85,051</b>	<b>39</b>
<b>List of Shareholders holding more than 5% share capital</b>				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Jaikishan Matai	87,998	22.85	10	8.80
Jackie Sham Matai HUF	58,501	15.19	10	5.85
Gautam Matai	37,125	9.64	10	3.71
Parameshwari Narang	46,038	11.96	10	4.60
Nandkishore Matai	28,914	7.51	10	2.89
Pavan Narang	20,001	5.19	10	2.00
Arun kumar Bangalore	32,922	8.55	10	3.29
Emerald Electronics Pvt ltd	36,700	9.53	10	3.67
<b>TOTAL</b>	<b>3,48,199.00</b>	<b>90.43</b>		<b>34.82</b>
<b>NOTE 1A. SHARES HELD BY PROMOTORS</b>				
<b>Current Reporting Period</b>				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Jaikishan Matai	87,998	22.85	0
<b>Previous reporting Period</b>				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Jaikishan Matai	87,998	22.85	0
<b>NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY</b>				
<b>Current Reporting Period</b>				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current	Changes in Equity Share Capital during	Balance at the end of the current reporting period
39	0	39	0	39
<b>Previous reporting Period</b>				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
39	0	39		39



**ASPRI SPIRITS PRIVATE LIMITED**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

<b>Note 2 RESERVES AND SURPLUS</b>		(Figures in lakhs)	(Figures in lakhs)
Particulars		As on 31st March 2023	As on 31st March 2022
<b>(A) Securities premium account</b>			
Opening balance		222.95	222.95
Closing balance		222.95	222.95
<b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b>			
Opening balance		1,533.48	1,124.28
Add: Profit / (Loss) for the year		1,797.18	409.21
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013		-	-
<b>Closing balance</b>		<b>3,330.67</b>	<b>1,533.48</b>
<b>Total</b>		<b>3,553.62</b>	<b>1,756.44</b>

**Note 3 LONG TERM BORROWINGS**

Particulars	As on 31st March 2023	As on 31st March 2022
<b><u>UNSECURED LOANS</u></b>		
<b>Loan from Director &amp; Relatives</b>		
Aiesha Jaikishan Matai	11.30	11.30
Arun Kumar V Bangalore	10.09	10.09
Ask Agencies and Investment Pvt Ltd	109.55	99.43
Duru Matai	5.00	5.00
Exotic Cuisines Pvt. Ltd.	-	101.30
Gautam Matai	23.10	23.10
Jackie Matai (HUF)	0.05	0.05
Jaikishan Sham Matai	14.87	14.87
Nandkishore Matai	3.59	3.59
Parmeshwari Vijay Narang	95.51	95.51
Pavan Narang	55.44	55.44
Payal Narang	10.98	10.98
Prashant Matai	1.54	1.54
Pritish Jaikishan Matai	8.53	8.53
Sunrise Petroleum Services	125.83	18.71
<b>TOTAL</b>	<b>475.38</b>	<b>459.44</b>



**ASPRI SPIRITS PRIVATE LIMITED**

**Note 4 SHORT TERM BORROWINGS**

Particulars	As on 31st March 2023	As on 31st March 2022
<b>SECURED LOANS</b>		
Cash Credit	2,663.94	2,292.20
(Secured against hypothecation of Stocks and Debtors and Mortgage of Office Premises)		
ICICI Bank Ltd- Car Loan LAMUM00036800912	-	2.84
HDFC Bank TERM LOAN A/c 120091712	113.85	219.54
HDFC Bank Ltd- Car Loan A/c No-97335220	39.14	46.66
ECLGS-HDFC	244.96	380.87
ECLGS-HDFC-2 (452183314)	343.20	343.20
HDFC Bank Buyers Credit	321.21	-
<b>TOTAL</b>	<b>3,726.31</b>	<b>3,285.30</b>

**Note 6 OTHER CURRENT LIABILITIES**

Particulars	As on 31st March 2023	As on 31st March 2022
Creditors For Advance	(716.10)	(275.60)
Expenses Payable	1,861.20	577.52
Others	-	
<b>Total</b>	<b>1,145.11</b>	<b>301.93</b>

**Note 7 SHORT TERM PROVISIONS**

Particulars	As on 31st March 2023	As on 31st March 2022
<b>(a) Provision for employee benefits</b>		
P.F. Payable	0.38	0.39
ESIC Payable (Employee & Employer)	(0.05)	(0.04)
Professional Tax	0.21	0.15
<b>(b) Provision - for TAX</b>		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(2022-23)	430.55	166.77
<b>(c) Provision - Others</b>		
CST Payable	21.76	17.28
CST Payable-Assessment Pending	50.12	46.82
TDS Payable	63.77	59.60
GST Payable	(41.81)	(149.33)
TCS - Payable(Sales)	18.06	10.71
Sales Tax Appeal Payment (VAT)	(61.97)	(61.97)
VAT Payable	489.74	363.67
Other Payables	65.87	-
Audit Fees Payable	1.80	1.80
<b>Total</b>	<b>1,038.43</b>	<b>455.85</b>



*Shrikant*

*Shrikant*



**ASPRI SPIRITS PRIVATE LIMITED**

**Note 9 NON CURRENT INVESTMENTS**

Particulars	(Figures in lakhs)	
	As on 31st March 2023	As on 31st March 2022
Fixed Deposit with Canara Bank	4.00	4.00
Fixed Deposit with Union Bank of India	3.41	3.24
Fixed Deposit with HDFC Bank	150.85	67.75
Share Investments ( Asdis Drinks India Private Ltd)	10.00	10.00
Share Investments (Drinkasaur Share)	0.09	0.09
Share Investments (Uluvka India Pvt Ltd)	6.00	1.00
<b>Total</b>	<b>174.36</b>	<b>86.08</b>

**Note 11 INVENTORIES**

(At lower of cost and net realisable value)

Particulars	(Figures in lakhs)	
	As on 31st March 2023	As on 31st March 2022
Finished Goods	2,348.99	813.60
Raw Material (including Packing Material)	-	-
W I P	-	-
Stock with Consignee	-	-
<b>Total</b>	<b>2,348.99</b>	<b>813.60</b>

**Note 13 CASH AND CASH EQUIVALENTS**

Particulars	(Figures in lakhs)	
	As on 31st March 2023	As on 31st March 2022
A) Cash In Hand	4.39	3.63
B) Bank Balance	99.34	396.82
<b>Total</b>	<b>103.73</b>	<b>400.45</b>




**ASPRI SPIRITS PRIVATE LIMITED**

**Note 14 SHORT TERM LOANS AND ADVANCES**

<b>Particulars</b>	<b>(Figures in lakhs)</b>	
	<b>As on 31st March 2023</b>	<b>As on 31st March 2022</b>
Security Deposits	156.48	111.28
Income Tax Refund (A.Y.2015-16)	4.57	4.57
Income Tax Advance (A.Y.2018-19)	6.95	-
Income Tax Advance (A.Y.2020-21)	-	6.16
Income Tax Advance (A.Y.2022-23)	0.00	93.54
Other Advances	1,225.00	907.76
Staff Loan	4.83	4.05
<b>Total</b>	<b>1,397.83</b>	<b>1,127.36</b>

**Note 15 OTHER CURRENT ASSETS**

<b>Particulars</b>	<b>(Figures in lakhs)</b>	
	<b>As on 31st March 2023</b>	<b>As on 31st March 2022</b>
A) Preliminary exps. w/off	-	-
B) fixed assets scrap	-	-
C) Prepaid Expenses	128.12	89.96
<b>Total</b>	<b>128.12</b>	<b>89.96</b>



A handwritten signature of "K. C. Jain" in black ink.

A handwritten signature of "K. C. Jain" in black ink.

Note 16 REVENUE FROM OPERATIONS		(Figures in lakhs)	(Figures in lakhs)
Particulars		As on 31st March 2023	As on 31st March 2022
Sale of Goods		33,383.80	18,818.08
Total - Sales		33,383.80	18,818.08
Note 17 OTHER INCOME		(Figures in lakhs)	(Figures in lakhs)
Particulars		As on 31st March 2023	As on 31st March 2022
FD Interest		5.63	12.31
Bank Interest -Received		0.12	0.07
Interest Receivable on Loan		115.25	55.93
Interest on I.T Refund		0.79	-
Fees- Sales Promotion		25.58	17.57
Profit/Loss on Sale of Fixed Assets		-	0.22
Total		147.36	86.11
Note 18 PURCHASE OF STOCK IN TRADE		(Figures in lakhs)	(Figures in lakhs)
Particulars		As on 31st March 2023	As on 31st March 2022
Purchases			
Import		9,701.14	6,583.01
Domestic		4,628.58	
Clearing & Forwarding Charges		318.25	226.22
Custom Duty		5,958.22	3,770.58
Excise Duty		3,273.15	1,713.90
Permit Expenses		12.87	-
Import Fee-		8.18	15.10
Packing Charges		1.27	0.44
Warehouse Charges & Rent		653.12	347.72
Total		24,554.80	12,656.97
Note 19 CHANGE IN INVENTORIES		(Figures in lakhs)	(Figures in lakhs)
Particulars		As on 31st March 2023	As on 31st March 2022
<u>Inventories at the end of the year:</u>			
Finished goods		2,348.99	813.60
Work-in-progress		-	-
		2,348.99	813.60
<u>Inventories at the beginning of the year:</u>			
Finished goods		813.60	1,078.70
		813.60	1,078.70
Net (increase) / decrease		(1,535.39)	265.10



*Comments*

*O. J. Jain*



Note 20 EMPLOYEE BENEFIT EXPENSES		(Figures in lakhs)	(Figures in lakhs)
Particulars		As on 31st March 2023	As on 31st March 2022
Salary A/c		1,420.01	1,192.40
DA/TA Expenses		89.77	62.90
Bonus		126.31	17.33
P.F. Employers' Contribution		3.26	4.43
Group Gratuity Cash Accumulation		11.91	13.60
ESIC Employer's Contribution		0.90	1.73
Incentive to Staff		85.43	96.35
Insurance Staff		11.39	21.35
Manpower Reimbursement Expenses		56.13	-
Recruitment Agency Charges		37.95	44.03
Sodexo Meal Pass Service Charges		0.10	0.13
Staff Welfare Exps.		68.31	16.85
Relocation Expenses - Staff		1.35	1.98
<b>Total</b>		<b>1,912.83</b>	<b>1,473.07</b>
Note 21 FINANCE COST		(Figures in lakhs)	(Figures in lakhs)
Particulars		As on 31st March 2023	As on 31st March 2022
Bank Interest		280.08	261.44
Interest on Unsecured loan		59.79	86.37
Bank Charges		33.75	16.00
<b>Total</b>		<b>373.63</b>	<b>363.81</b>
Note 22 OTHER EXPENSES		(Figures in lakhs)	(Figures in lakhs)
Particulars		As on 31st March 2023	As on 31st March 2022
Audit Fees		1.80	1.80
Audit Expenses		0.55	0.09
Discounts, Incentives & Promotion Expenses		3,904.04	2,368.45
Communication Exp		17.85	16.98
Conveyance Exps.		11.87	13.80
Computer Expenses		-	0.51
License Fees		42.53	66.46
Label Registration Expenses		99.53	77.91
Loading & Unloading Charges		2.63	2.51
Legal & Professional Fee		213.63	119.60
Motor Car Expenses		-	1.18
Office Expenses		184.37	159.79
Subscription & Membership		1.68	1.55
GST Input		421.59	291.44
Interest on VAT/CST		41.96	35.93
Local MVAT Ineligible		9.66	-
CST Paid /VAT Paid		19.40	2.19
Travelling Expenses		161.01	57.14
Balances Written Off		0.36	0.18
Transport Charge		383.08	239.86
Vehicle Expenses		45.72	42.99
<b>Total</b>		<b>5,563.27</b>	<b>3,500.34</b>



*Shrikant*

*Om*  
*Shrikant*



K. C. JAIN  
PARTNER  
M. No. 37128

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
	TOTAL	TOTAL	TOTAL	TOTAL	
MSME	-	-	-	-	-
Others	2,629.25	(99.14)	209.28	80.88	2,820.27
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	2,629.25	(99.14)	209.28	80.88	2,820.27

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
	TOTAL	TOTAL	TOTAL	TOTAL	
MSME	-	-	-	-	-
Others	763.69	49.22	95.35	119.36	1,027.62
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	763.69	49.22	95.35	119.36	1,027.62



*[Signature]*

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

(Fig in Lakh)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
<b>Undisputed</b>					
MSME	-	-	-	-	-
Others	2,629.25	(99.14)	209.28	80.88	2,820.27
Barton & Guestier	0.31	-	-	-	0.31
Brown Forman Beverages Worldwide	-	-	-	-	-
Campari International	-	-	-	0.05	0.05
Camus Wines Spirits	25.50	(0.12)	-	0.69	25.47
Carpene Malvolti SpA	0.09	-	-	-	0.09
Castello Di Bossi	7.96	-	-	-	7.96
DBR(Lafite) Distribution	14.22	-	(3.83)	(3.23)	7.16
Distell International Limited	43.46	0.03	(11.95)	9.68	41.22
Distell Limited	52.88	-	-	-	52.88
Donnafugata	3.39	-	-	-	3.39
Fauconnier	-	-	-	0.00	0.00
Flemingo International Ltd	-	-	-	0.34	0.34
Ginarte SRL	4.03	-	-	-	4.03
Heaven Hill Inc	79.30	-	-	-	79.30
LF Fulfilment Promcean	31.81	-	-	-	31.81
Maison Albert Bichot	18.93	-	-	-	18.93
Mast-Jagermeister SE	1,337.17	-	(0.02)	-	1,337.15
Molinari Italia S.P.A.	9.41	-	-	(6.58)	2.83
Patron Spirits	-	(69.00)	-	83.17	14.17
Reh Kendermann GMBH	19.80	-	-	-	19.80
Sc Chateau De Fontenille	1.19	-	-	-	1.19
Societa Agricola Degli Dei S.R.L	2.53	-	-	-	2.53
Sogrape Vinhos, S.A.	68.29	-	-	0.18	68.46
Terre Cevico	14.26	-	-	-	14.26
Tuscany	30.59	-	-	(3.55)	27.03
VCT Group of Wineries Asia Pte Ltd	4.42	-	-	-	4.42
Vina Concha Y Toro S.A.	17.64	-	-	-	17.64
Vina Los Vascos S.A	48.53	-	1.55	0.13	50.21
Wine Partners	3.89	-	-	-	3.89
Moet Hennessy India Pvt.Ltd.	714.16	(4.00)	(5.38)	-	704.78
Uluvka India Private Limited (Creditors)	1.79	-	-	-	1.79
Asahi Beer Asia Control A/c	(0.49)	8.50	-	-	8.01
Casa Zonin Control Account	7.62	-	-	-	7.62
C Y T Control Account	21.54	-	-	-	21.54
MATEUS CONTROL ACCOUNT	22.14	-	-	-	22.14
Reh Kendermann GMBH Control A/c	1.91	-	-	-	1.91
Tito's Control Account	2.69	-	-	-	2.69
Tuscany Control Account	18.09	-	-	-	18.09
ASK Agencies & Investment Pvt Ltd-Delhi	-	(33.95)	88.28	-	54.33
Campari India Private Limited	-	-	140.64	-	140.64
<b>Disputed</b>					
MSME	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>	<b>2,629.25</b>	<b>(99.14)</b>	<b>209.28</b>	<b>80.88</b>	<b>2,820.27</b>



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Particulars	Outstanding for following periods from due date of payment				(Fig in Lakh)
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
	TOTAL	TOTAL	TOTAL	TOTAL	
<b>Undisputed</b>					
<b>MSME</b>					
<b>Others</b>	<b>763.69</b>	<b>49.22</b>	<b>95.35</b>	<b>119.36</b>	<b>1,027.62</b>
Barton & Guestier	-	-	-	0.31	0.31
Brown Forman Beverages Worldwide	52.07	(89.04)	97.59	(45.78)	14.84
Campari International	-	-	-	0.05	0.05
Camus Wines Spirits	64.27	-	-	0.69	64.96
Castello Di Bossi	7.51	-	-	-	7.51
Commercial Group Freixenet S A	5.01	-	-	-	5.01
DBR(Lafite) Distribution	7.47	(3.64)	3.39	(6.43)	0.79
DISTELL LIMITED	-	-	-	0.00	0.00
FAUCONNIER	-	-	-	0.00	0.00
Flemingo International Ltd	-	-	-	0.32	0.32
Heaven Hill Inc	0.19	-	-	-	0.19
Maison Albert Bichot	9.46	-	-	-	9.46
Mast-Jagermeister SE	452.66	(0.02)	-	-	452.64
Patron Spirits	(69.00)	-	-	76.70	7.70
Reh Kendermann GMBH	19.22	-	-	-	19.22
Riunite & Civ	3.88	-	-	-	3.88
SC CHATEAU DE FONTENILLE	-	-	-	1.19	1.19
SOCIETA AGRICOLA DEGLI DEI S.R.L	1.42	-	-	-	1.42
Tuscany	56.16	-	-	(3.89)	52.27
Vina Los Vascos S.A	-	-	-	1.52	1.52
Virgo FZC (Purchase)	-	0.00	-	-	0.00
Moet Hennessy India Pvt.Ltd.	147.22	(5.38)	-	-	141.84
ASAHI BEER ASIA CONTROL A/C	8.50	-	-	-	8.50
Distell Control Account	0.77	-	-	-	0.77
Mast Jagermeister - Reimbursement	-	(9.64)	-	10.90	1.25
Tito's Control Account	(3.03)	(3.23)	(5.63)	15.06	3.18
ASK Agencies & Investment Pvt Ltd-Delhi	(33.95)	88.28	-	-	54.33
Campari India Private Limited	-	71.89	-	68.75	140.64
Casa Vinicola Zonin	33.87	-	-	-	33.87
<b>Disputed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MSME</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Others</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>763.69</b>	<b>49.22</b>	<b>95.35</b>	<b>119.36</b>	<b>1,027.62</b>



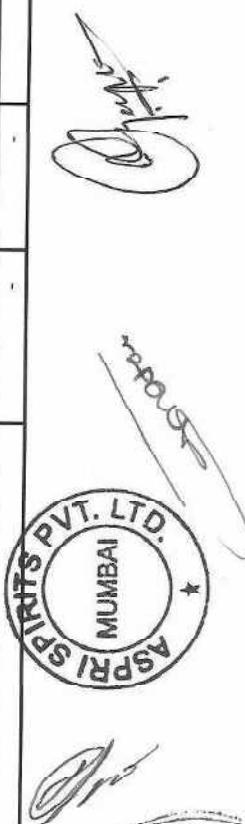
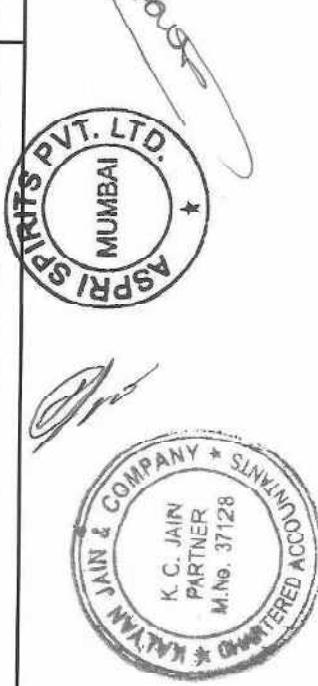

Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
Undisputed Trade Receivables- Considered Goods	7,924.32	143.47	22.47	(5.20)	(119.85)	7,965.20
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
MUMBAI	4,060.34	(27.19)	11.19	67.98	(27.66)	4,084.56
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-



**Note 12 TRADE RECEIVABLES**  
**Figures For the Current Reporting Period**

(Fig in Lakhs)

Particulars	Outstanding for following periods from due date of payment					(Fig in Lakhs)
	Less than 5 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
<b>Undisputed Trade Receivables- Considered Goods</b>						
Aaroha Alcobeve Distributors Private Limited (Custom Duty Supply of Goods)	7,924.32	143.47	22.47	(5.20)	[119.85)	7,965.20
ANILDCO Ltd	29.37	12	-	-	1	42.06
Ankush Traders	(1.35)	(0)	(0.15)	-	-	(1.65)
APBCL	257.74	(1)	-	-	-	257.16
Asdis Drinks India Private Limited (Debtors)	338.70	1	-	-	-	339.69
Bharat Mines	0.40	-	-	-	-	0.40
Commissioner of Prohibition and Excise Andhra Pradesh	(1.38)	(1)	1.89	-	-	-
Delhi Duty Free Services Pvt Ltd	(0.40)	(1)	-	-	-	(1.89)
Desh Videsh Liquor	4.48	-	-	-	-	4.48
Desh Videsh Spirits	7.51	-	-	-	-	7.51
Eastern Diplomatic Service Ltd	-	(0)	-	-	-	(0.10)
Ferani Hotels Private Limited	-	(1)	-	-	-	(0.5)
GMR Hospitality and Retail Limited - Hyderabad Duty Free Division	(0.05)	-	-	-	-	(0.05)
H. H. Traders Private Limited	24.07	0	(0.41)	-	-	23.91
Infinity Spirits- Ghaziabad	-	(0.19)	-	-	-	(0.19)
Jai Mahal Palace, Jaipur	5.01	-	-	-	-	5.01
J B Enterprise	0.03	-	(0.00)	(0.00)	-	0.03
Kapil Traders	(0.20)	-	-	-	-	(0.20)
Karnataka State Beverages Corp Ltd.	33.25	(0)	(47.42)	(7.39)	-	(21.93)
Kerala State Beverages (M&M) Corporation Ltd	140.20	64	143	-	-	205.20
KSN Irani & Company	117.91	-	-	-	-	117.91
Kumaon Georesource Pvt Ltd.	-	-	2.89	(0.18)	(0)	2.65
Liquid Gold (Firm)	131.18	-	-	-	-	131.18
Luxury Brands Pvt. Ltd.	0.44	(0)	-	-	-	0.20
L V Wines	(0.12)	-	-	-	-	(0.12)
Milestone Merchandise (P) Ltd.	-	-	-	-	6	5.51
M N Spirits	0.64	-	-	-	-	0.64
Moet Hennessy Asia Pacific Pte Ltd	-	-	0.70	-	-	0.70
MUMBAI TRAVEL RETAIL PRIVATE LIMITED	(C.00)	-	-	-	-	(0.00)
Aliance Group (India) Pvt Ltd	-	1	-	-	(2)	(1.15)
Odisha State Beverages Corporation Ltd	93.80	0	-	-	-	93.84
DrSai Liquor Distributors Private Limited	(C.00)	-	-	-	-	(0.00)
Pesco Trading (BV)	-	-	-	-	(7)	(7.14)
P.M. Marketing Pvt.Ltd. - Maharashtra	284.77	-	-	-	-	284.77
Prathar Heera Saes Private Limited	(0.40)	(2)	-	-	-	(1.99)



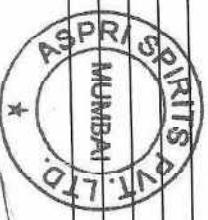
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**Note 12 TRADE RECEIVABLES**

Figures For the Current Reporting Period

(Fig in Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
PVK SPIRITS LLP	5.80	-	-	-	-	5.80
Radha Wines	106.63	(0)	-	-	-	106.63
R.S.3.C.L.	184.36	0	-	-	-	184.36
Sanan	(1.17)	-	-	-	-	(1.17)
Sangam Spirits Private Limited (Chandrapur)	6.68	(0)	-	-	-	6.68
Sangam Spirits Pvt. Ltd.	41.40	-	-	-	-	41.40
Satyam Agency	-	-	-	-	-	-
Shree Ganesh Wines Private Limited	(0.20)	0	-	-	-	(0.20)
Shyamdhhan Traders Private Limited	500.08	-	-	-	-	500.08
Shyam Wines	3.03	-	-	-	-	3.03
Sindi Bev Beverages	(0.30)	-	-	-	-	(0.30)
Sree Meenakshi Wines	-	(0)	-	-	-	(0)
Sree Murugan Enterprises	-	-	0.01	-	-	0.01
S.V.Distributors Pvt Ltd- Andheri	861.09	-	-	-	-	861.09
Tamil Nadu State Marketing Corporation Ltd.	-	(0)	-	-	-	(0.01)
Tania Logistics Pte. Ltd	805.79	-	-	-	-	805.79
Telangana State Beverages Corporation Limited	-	-	(0.24)	(0.36)	-	(0.60)
The Indian Hotels Co. Ltd (Unit The Taj Mahal Hotel)	0.15	-	-	-	-	0.15
The Indian Hotels Co. Ltd (Unit The Taj Mahal Hotel)	(8.73)	-	-	-	-	(8.73)
Uluvka India Private Limited (Debtors)	3.82	-	-	-	-	3.82
Umaid Bhawan Palace, Jodhpur	(215.56)	-	-	-	-	(215.56)
Vibev Division of Vinspri Distributors Pvt Ltd Malar	29.43	13	-	-	-	42.16
Vinspri Distributors Pvt. Ltd - Bangalore	1,543.48	1	-	-	-	1,544.02
Vinspri Distributors Pvt. Ltd - Maharashtra	106.84	-	-	-	-	106.84
Virgo FFC	81.93	-	-	-	-	81.93
Wavkar Brothers & Co	260.18	-	-	-	-	260.18
Wavkar Sons	(0.15)	(0)	-	-	-	(0.33)
West Bengal State Beverages Corporation Limited	0.02	-	-	-	-	0.02
Wonder Wines	1.01	-	-	-	-	1.01
Yash Wines Private Limited	433	-	-	-	-	433
Aarohi Alcohols Distributors Private Limited (Debtors)	-	-	-	(0)	-	(0)
Absolute Specialty Foods Chennai Pvt Ltd	-	-	-	(0.39)	(0)	(1)
Adyar Gate Chennai	-	-	-	-	-	(0)
Ajila Fort Bishanagarh, Jaipur	-	-	-	-	(0)	(0)
Aloft Hotel Chennai	-	-	-	-	(0)	(0)
Aloft Hotel Coimbatore	-	-	-	-	(0)	(0)
Alumini Club Chennai	-	-	-	(0)	(0)	(0)



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Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					(Fig in Lakhs)
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
Andhra Social & Cultural Association Chennai	-	-	-	-	-	(0)
APA Hotels Private Limited, Chennai	-	-	-	-	-	(2)
ASE Hotels Private Limited, Chennai	-	-	-	-	-	(0)
Ashok Residency, Chennai	-	-	-	-	-	(0)
Asiana Place, Chennai	-	-	-	-	-	(0)
Australian Trade and Investment Commission (Austrade)	-	-	-	-	-	(0)
Berzz Park Chennai	-	-	-	-	-	(0)
Bonjour Bonheur Oceaan Spraay, Chennai	-	-	-	-	-	(0)
Brown Star Hospitality, Chennai	-	-	-	-	-	(0)
Ceebros Hotel, ( St. Mary ), Chennai	-	-	-	-	-	(0)
Chennai Deluxe Hotel	-	-	-	-	-	(0)
Cine City Hotels, Chennai	-	-	-	-	-	(0)
Confluence Banquets and Resorts-Chennai	-	-	-	-	-	(1)
Continental Hotels & Resorts, Chennai	-	-	-	-	-	(0)
Coonoor Club, Chennai	-	-	-	-	-	(0)
Cosmopolitan Club, Chennai	-	-	-	-	-	(3)
Courtyard Marriott ( Chennai )	-	-	-	-	-	(0)
Days Inn Deccan, Chennai	-	-	-	-	-	(0)
Dee Cee Manor Hotel, Chennai	-	-	-	-	-	(0)
Desert Friendly Camp P. Ltd. (The Sera) Jaisalmer	-	-	-	-	-	(0)
Design Hotel, Chennai	-	-	-	-	-	(0)
Drizzle Chennai	-	-	-	-	-	(0)
Dune Eco Village & Spa, Chennai	-	-	-	-	-	(0)
E Hotel Express, Avenue Mall, Chennai	-	-	-	-	-	(3)
Empee Hotels Limited Chennai	-	-	-	-	-	(9)
Empire Spirits India Pvt. Ltd, Delhi	-	-	-	-	-	(0)
Ennordee International Private Limited	-	-	-	-	-	(0)
Fairmont Hotel Jaipur	-	-	-	-	-	(0)
Fateh Garh Hotel, Udaipur	-	-	-	-	-	(0)
F Bar & Lounge , Jaipur	-	-	-	-	-	(1)
Feathers A Radha Hotel, Chennai	-	-	-	-	-	(1)
Forest Friendly Camps Pvt Ltd, Jawai	-	-	-	-	-	(1)
Fortune Resort Sullivan Court, Chennai	-	-	-	-	-	(0)
Gold Youth Movement Recreation Club , Chennai	-	-	-	-	-	(1)



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**Note 12 TRADE RECEIVABLES**  
**Figures For the Current Reporting Period**

Particulars	Outstanding for following periods from due date of payment					(Fig in Lakhs)
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
Grand Estancia Salem	-	-	-	-	(0)	(0)
Grand Laxmi Vilas Palace Hotel, Udaipur	-	-	-	-	(0)	(0)
Green Meadows, Chennai	-	-	-	-	(0)	(0)
Green Park, Chennai	-	-	-	-	(0)	(0)
GRT Grand, Chennai	-	-	-	-	(0)	(0)
GRT Regency, Madura	-	-	-	-	(0)	(0)
GRT Temple Bay Resorts and Hotels, Chennai	-	-	-	-	(0)	(0)
Habilis Hotel, Chennai	-	-	-	-	(3)	(3)
Heritage Resorts Ltd., Amanbag	-	-	-	-	(1)	(1)
Hilton Hotel, Jaipur	-	-	-	-	(0)	(0)
Hind Traders	-	-	-	-	(0)	(0)
Holiday Inn Chennai OMR IT Expressway	-	-	-	(0.05)	-	(0)
Holiday Residency Coimbatore	-	-	(0.01)	-	(0)	(0)
Hotel Abu Palace, Chennai	-	-	-	-	(0)	(0)
Hotel Ambica Empire, Chennai	-	-	-	-	(0)	(0)
Hotel Ashwa Park, Salem	-	-	-	-	(0)	(0)
Hotel Centre Point Chennai	-	-	-	-	(0)	(0)
Hotel Chennai Le Palace, Chennai	-	-	-	-	(0)	(0)
Hotel Hemala, Karur	-	-	-	-	(0)	(0)
Hotel Radisson Blu, Jaipur	-	-	-	-	(0)	(0)
Hotel Ranjith, Chennai	-	-	-	-	(0)	(0)
Hotel Sawal Madhopur Lodge, Rajasthan	-	-	-	-	(0)	(0)
Hyatt Regency Robust-Hotels (P) Ltd - Chennai	-	-	-	-	(4)	(4)
Ideal Beach Resort Karcheepuram	-	-	-	-	(0)	(0)
ITC Hotel Grand Chola, Chennai	-	-	-	-	(0)	(0)
Jai Mahal Palace, Jaipur	-	-	-	1.30	-	1
J. Hotels Private Limited, Chennai	-	-	-	-	(0)	(0)
JS Five Two Boutique Hotel, Chennai	-	-	-	-	(0)	(0)
Jw Marriott Jaipur	-	-	(0.16)	-	(2)	(2)
Karnataka State Beverages Corporation Limited	-	4	(0.00)	(0.01)	-	(0)
Kences Inn (Chennai)	-	-	-	-	(0)	(0)
Kiscol Grands (Hyper), Coimbatore	-	-	-	-	(0)	(0)
KNOTTY SPRINTS	-	-	-	-	(0)	(0)
Lake Palace Hotel, Udaipur	-	-	0.39	-	(0)	(0)
Lakshaya Manamakkil Mandiram, Chennai	-	-	0.18	(0.17)	(0)	(0)
Lalit Hotel Jaipur	-	-	-	-	(0)	(0)
Lawley Institute Chennai	-	-	(0.18)	-	(0)	(0)



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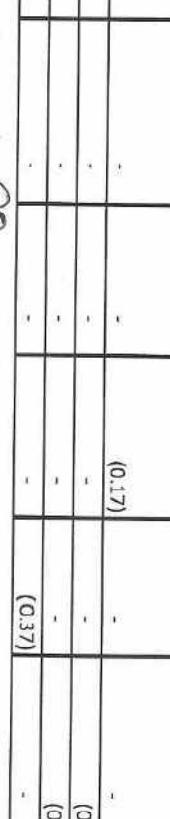
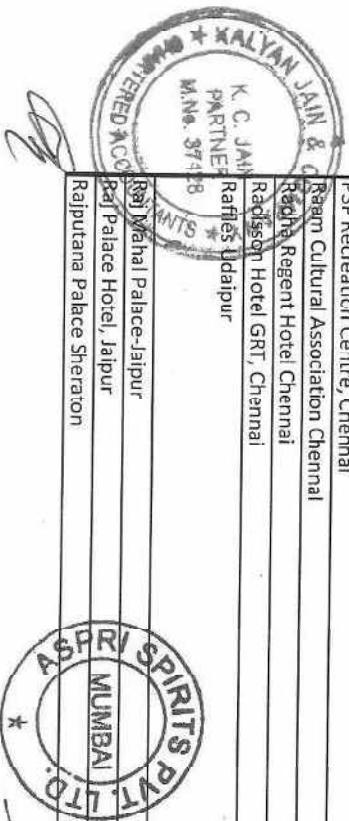
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**Note 12 TRADE RECEIVABLES**

Figures For the Current Reporting Period

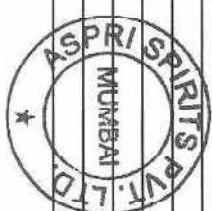
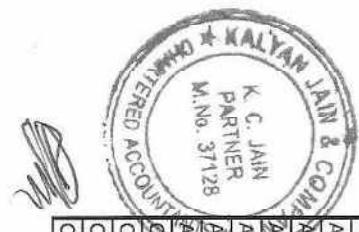
Particulars	Outstanding for following periods from due date of payment					(Fig in Lakhs)
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
Le Meridien, Coimbatore	-	-	-	-	2	2
Lemon Tree Hotel Coimbatore	-	-	0.09	-	(0)	(0)
Madras Boat Club, Chennai	-	-	-	-	(0)	(0)
Madras Club, Chennai	-	-	-	-	(1)	(1)
Madras Gymkhana Club - Chennai	-	-	-	-	(1)	(1)
Mahalakshmi Global Agencies - Faridabad	-	-	-	-	(1)	(1)
Malaba - Hotels Pvt. Ltd. (Chennai)	-	4.94	0.07	-	-	5
Mandaveli Ganga Recreation Centre, Chennai	-	-	1.67	-	-	2
Maris Hotel Chennai	-	-	-	-	(0)	(0)
Marriot Jaisalmer	-	-	-	-	(0)	(0)
Mayapuri Housing Promoters Pvt Ltd, Chennal	-	-	-	-	(0)	(0)
MFAR Hotels & Resort Pvt Ltd, Chennai	-	-	-	-	(0)	(0)
Millennium Friends Recreation Centre-Chennai	-	-	-	-	(0)	(0)
My Fortune Chennai (Sheraton Chola)	-	-	-	-	(0)	(0)
New Growth Wines & Spirits Pvt Ltd - Delhi	-	-	-	-	(0)	(0)
Ootacamund Gymkhana Club	-	-	-	-	(0)	(0)
Ootacamund Club, The Nilgiris	-	-	-	-	(0)	(0)
Oriental Cuisines Pvt. Ltd., Chennai	-	-	-	-	-	-
Pandian Hotels Limited-Madurai	-	-	-	2	2	2
Park Hotel, Chennai	-	-	-	1	1	1
Park Hyatt Chennai	-	-	(1.16)	(3)	(5)	(2)
Park Hyatt Chennai (New)	-	-	-	(2)	(2)	(2)
Park Plaza, Salem	-	-	0.32	(0.37)	(2)	(3)
Passion Hotel Pvt Ltd, Coimbatore	-	-	-	(0)	(0)	(0)
Playboy Club - Davit Hospitality Jaipur	-	-	-	(0)	(0)	(0)
POD, Chenna	-	-	-	1	1	1
PRC International Hotels Pvt. Ltd, Chennai	-	-	-	(0)	(0)	(0)
PSP Recreation Centre, Chennai	-	-	-	1	1	1
Raam Cultural Association Chennai	-	-	-	3	3	3
Radha Regent Hotel Chennai	-	-	-	(0)	(0)	(0)
Radisson Hotel GRT, Chennai	-	-	-	(1)	(1)	(1)
Raffles Udaipur	-	-	-	-	-	-
M.N.R. 37/16	-	-	(0.17)	-	-	(0)
Rai Mahal Palace-Jaipur	-	-	-	-	(0)	(0)
Rai Palace Hotel, Jaipur	-	-	-	-	(0)	(0)
Rajputana Palace Sheraton	-	-	-	(0.37)	-	(0)



## Note 12 TRADE RECEIVABLES Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					(Fig in Lakhs)
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
Reison Hotels Pvt Ltd Jodhpur	-	-	-	-	-	(0)
Ramada Chennai	-	-	-	-	-	(0)
Ramya's Hotels Pvt. Ltd.	-	-	-	-	-	(0)
Ras Haveli-Jodhpur	-	-	-	-	-	(0)
Rattha Somerset Greenways Chennai Pvt Ltd	-	-	-	-	-	(1)
Royal Castle Hotel Khinsar	-	-	-	-	-	(4)
R.S.B.C.L.	-	-	-	-	-	(0)
R.S. Puram Club, Coimbatore	-	-	-	-	-	(0)
Sakthyan Hotel Chennai	-	-	-	-	-	(0)
Samode Palace, Jaipur	-	-	-	-	-	(3)
Saraswathy Enterprises Coimbatore	-	-	-	-	-	(2)
SAS Hotels & Enterprises Ltd,Coimbatore	-	-	-	-	-	0
Savera Hotel,Chennai	-	-	-	-	-	(2)
Shahpura House, Jaipur	-	-	-	-	-	(0)
Sherbagh Hotel, Rajasthan	-	-	-	-	-	(0)
Shri Devi Park,Chennai	-	-	-	-	-	(1)
So 3ar Away	2	(2)	-	-	-	(0)
SRM Hotels Pvt Ltd Chennai	-	-	-	-	-	(0)
Sterling Holiday Resorts Limited, Kodaikanal	-	-	-	-	-	(0)
Super and Super Recreation Club ( Boats), Chennai	-	-	0.70	-	-	(0)
Surygarh Hotel Jaisalmer	-	-	-	1.84	-	(0)
Taj Aravalii Resort Jodhpur	-	-	(1.67)	-	-	(2)
Taj Club House - Chennai	-	-	(0.37)	-	-	(0)
Taj Coromandel, Chennai	-	-	-	-	1	1
Taj Fishermans Cove, Chennai	-	-	-	0.27	(6)	(6)
Taj Garden Retreat, Madurai	-	-	-	-	(2)	(2)
The Carlton Chennai	-	-	-	-	(0)	(0)
The Coimbatore Club-Coimbatore	-	-	-	-	(0)	(0)
The Coimbatore Cosmopolitan Club	-	-	-	-	(0)	(0)
The Fern Residency, Udaipur	-	-	-	-	(0)	(0)
The Gateway Hotel It Expressway	-	-	-	-	(0)	(0)
The Grand Uniara A Heritage Hotel Jaipur	-	-	-	-	(0)	(0)
The Leela Palace - Udaipur	-	-	-	-	(2)	(2)
The Madras House - Chennai	-	-	(0.71)	-	-	(1)
The Rain Tree, Chennai	-	-	2.96	5.93	-	2
The Residency - Chennai	-	-	-	-	(0)	(0)
The Residency Towers,Chennai	-	-	-	-	(0)	(0)

Particulars	Outstanding for following periods from due date of payment					(Fig in Lakhs)
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
The Royal Heritage Haweli, Jaipur	-	-	-	-	(0)	(0)
The Spring, Chennai	-	-	(0)	-	(0)	(0)
The Suguna Vilasa Sabha, Chennai	-	-	-	(1.83)	-	(2)
The Thyagaraya Nagar Social Club, Chennai	-	-	-	(1.59)	-	(0)
The Trident Hotel, Udaipur	-	-	-	-	(0)	(2)
Thulashi Park International Pvt Ltd	-	-	-	-	(0)	(0)
T.Nagar Friends Association Chennai	-	-	-	-	4	4
Tower Club, Chennai	-	-	-	-	0	0
Trident, Chennai	-	-	-	-	(0)	(0)
Turtle Quick Private Limited-Ludhiana	-	-	-	-	8	8
Turya Hotels Pvt Ltd ('Twist), Chennai	-	-	-	-	(0)	(0)
Udaivilas Hotel, Udaipur	-	-	2.52	(2.56)	(0)	(0)
Umaid Bhawan Palace, Jodhpur	(0)	-	0.51	-	(1)	(1)
V 7 Hotel Pvt Ltd	-	-	-	-	(0)	(0)
Vanya Vilas(Rajasthan)	-	-	-	-	(1)	(1)
Vbev Division of Vinspri Distributors Pvt Ltd Maher	0	-	-	-	0	0
Vilasa Beach Resort Kancheepuram	-	-	-	-	0	0
Vinspri Distributors Pvt Ltd - Delhi	0	(0)	-	-	0	0
Vinspri Distributors Pvt Ltd - Maharashtra	-	-	-	-	-	-
Vivanta by Taj - Surya, Coimbatore	-	-	0.17	-	(0)	0
VVA Hotels Private Limited, Chennai	-	-	-	-	(2)	(2)
Waled City Hotels Pvt Ltd, Raigarh	-	-	-	-	(1)	(1)
Zen Garden Hotel Pvt. Ltd, Chennai	-	-	-	-	(0)	(0)
Zone by the Park Chennai	-	-	-	-	(0)	(0)
Aarsha Alcobeve Distributors Private Limited (Debtors)	-	0	-	-	-	0
Adyar Gate Hotel Limited	(1.53)	0	-	-	-	(2)
A.G.Hospitalities Private Limited	0.00	-	-	-	-	0
Anant Wines & Spirits - Chardigarth	98.66	(1)	-	-	-	98
ANILDCO Ltd	29.28	-	-	-	-	29
Artillas Beverages Pvt Ltd - Haryana	(1.56)	1	-	-	-	(1)
Asds Drinks India Private Limited (Debtors)	(0.08)	0	-	-	-	0
BSK Agencies & Investments Pvt. Ltd	-	29	-	-	-	29
AXS Enterprises	26.44	2	-	-	-	28
Ceebros Hotel, ( St. Ma'ry), Chennai	1.59	-	-	-	-	2
CEE CEE AND CEE CEEES	(0.06)	(0)	-	-	-	(0)
Chandrakala Resort Hotels Private Limited	3.22	(0)	-	-	-	3
Crowne Plaza - Kochi	(0.00)	-	-	-	-	(0)



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Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					(Fig in Lakhs)
	Less than 6 Months	6 Months - Year	1-2 Years	2-3 Years	More than 3 Years	
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
Discover' Beverages Pvt. Ltd - Haryana	66.40	-	-	-	-	66
Dovetail Woodcrafters Pvt Ltd	(1.45)	-	-	-	-	(1)
E-Hotel Express Avenue Mall, Chennai	1.34	(1)	-	-	-	1
ELH Associated Hotels Ltd.	(0.59)	-	-	-	-	(1)
Empee Hotels Limited Chennai	-	0	-	-	-	0
GBJ Hotels Pvt Ltd, Coimbatore	0.65	-	-	-	-	1
Glenpure Spirits Pvt Ltd - Haryana	0.00	(2)	4.00	-	-	2
Green Park, Chennai	-	0	(0.01)	-	-	(0)
GRT Temple Bay Resorts and Hotels, Chennai	-	(0)	-	-	-	(0)
Hotel Ra park (P) Ltd - Chennai	-	-	-	-	-	-
Hyatt Regency Rotust Hotels (P) Ltd - Chennai	3.50	(3)	-	-	-	0
Indus Distributions LLP - Haryana	4.38	-	-	-	-	4
Infinity Spirits - UP	-	-	-	-	-	-
ITC Hotel Grand Chola, Chennai	(0.00)	(0)	-	-	-	(0)
J. Hotels Private Limited, Chennai	-	-	-	-	-	(0)
Jinca Sales - Haryana	-	-	(0.00)	-	-	(0)
Karnataka State Beverages Corpn Ltd.	841.23	-	-	(59)	782	
KSN Itari & Company	-	(0)	-	-	-	(0)
Kurnarakom Lake Resort Private Limited ( A Unit of Paul Resorts & Hctels Pvt Ltd)	3.46	-	-	(3)	-	(0)
Liquid Gold (Firm)	(0.09)	-	-	-	-	(0)
Mahalaxmi Global Agencies - Faridabad	30.54	-	-	-	-	31
M. A. K. Hotels Resorts Private Limited	-	-	-	-	-	(0)
Mercurie Hotels - Unit of SAK Buildtech Pvt Ltd	-	(0.03)	-	-	-	(0)
MFAR Hotels & Resort Pvt Ltd, Chennai	0.26	-	0.01	-	-	0
Novotel Chennai Silcoot (Unit of Accor Hotels Private Limited)	-	-	-	-	-	-
Param Vilas - Punjab	-	(1.03)	-	-	-	(1)
Park Hyatt Chennai	11.94	-	-	-	-	12
Pashupati Spirits Pvt Ltd - Uttar Pradesh	28.37	1.27	6.73	-	-	36
Rattha Somerset Greenways Chennai Pvt Ltd	2.17	3.90	-	-	-	6
RBL Hotels Pvt Ltd - IT Expressway Chennai	1.07	-	0.22	-	-	1
Ritania Liquormart Private Limited - HARYANA	(0.36)	-	-	-	-	(0)
Sanspirits India Private Limited	20.00	(2.07)	-	-	-	10
SAS Hotels & Enterprises Ltd,Coimbatore	(0.52)	-	-	-	-	(1)
Savoy Hotel - Ooty	-	0.30	(1.14)	-	-	(1)
Scotchtap Liquors Pvt Ltd - Haryana	-	(0.09)	-	-	-	(0)
Sham Molan Spirits LLP	3.02	-	-	-	-	3



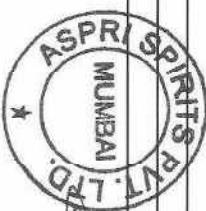
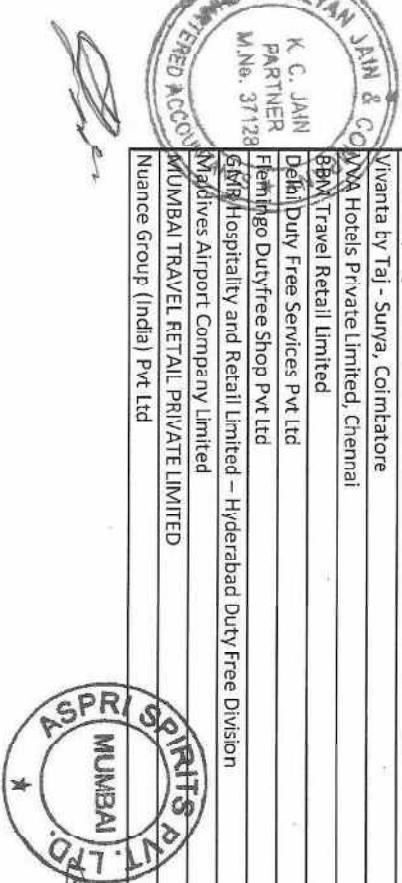
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**Note 12 TRADE RECEIVABLES**  
**Figures For the Current Reporting Period**

Particulars	Outstanding for following periods from due date of payment					(Fig in Lakhs)
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
Shiva Traders	0.19	2.27	-	-	-	2
Shiva Traders (Uttarakhand)	39.72	-	-	-	-	40
Singla Wines	1.89	-	-	-	-	2
Singla Wines - Chandigarh	4.05	-	0.00	-	-	4
Sree Meenakshi Wines	19.65	0.45	-	-	-	20
Sree Murugan Enterprises	14.91	1.00	-	-	-	16
SRM Hotel Pvt Ltd - Chennai	-	-	-	-	-	-
Sunrise Sales - Chandigarh	-	-	-	-	-	(1)
Swathi Wines	-	-	-	-	-	15
Taj Club House - Chennai	15.35	-	-	-	-	(0)
Taj Connemara	0.40	-	(0.77)	-	-	-
Taj Coromandel (Unit of Orientals Hotels Ltd)	(0.34)	(0.19)	-	-	-	(1)
Taj Fishermans Cove, Chennai	(0.01)	0.67	-	-	-	1
T.D. Bonded Warehouse(Custom Division)	-	-	-	-	-	-
The Carlton (Unit of Ferani Hotels Pvt Ltd) - TN	-	0.41	-	-	-	0
The Gateway Hotel Expressway	-	-	(0.22)	-	-	(0)
The Indian Hotels Co. Ltd. (IHCL)	(0.69)	-	-	-	-	(1)
The Madras House - Chennai	-	-	-	-	-	-
The Park Hotels - Chennai	-	2.21	-	-	-	2
The Residency Towers, Chennai	0.43	-	-	-	-	0
Travel Food Services Chennai Private Limited	3.40	-	-	-	(0.07)	3
Unique Enterprises - Haryana	(1.33)	11.07	(0.04)	(0.13)	-	10
Vikram Kapur C/o Lake Forest Wines Pvt Ltd-Haryana	(0.30)	-	0.00	-	-	(0)
Vilasa Beach Resort Kancheepuram	1.52	-	-	-	-	2
Vinspri Distributors Pvt Ltd - Bangalore	(33.42)	18.50	1.22	0.39	-	(13)
Vinspri Distributors Pvt. Ltd - Maharashtra	-	-	-	-	-	-
Vishal Enterprises - Chandigarh	56.29	3.52	-	-	-	60
Vivanta by Taj Fishermans Cove Chennai	-	(0.67)	-	-	-	(1)
Vivanta by Taj - Sunya, Cointatore	(1.73)	-	(0.00)	-	-	(2)
VIVA Hotels Private Limited, Chennai	-	0.31	-	-	-	0
BBM Travel Retail Limited	-	0.00	-	-	-	0.00
Delta Duty Free Services Pvt Ltd	55.93	(0.15)	-	-	(0.03)	55.75
Flemingo Dutyfree Shop Pvt Ltd	(0.02)	0.02	-	-	-	(0.01)
GMR Hospitality and Retail Limited - Hyderabad Duty Free Division	20.16	-	-	-	-	20.16
Maldives Airport Company Limited	116.61	-	-	-	-	116.61
MUMBAI TRAVEL RETAIL PRIVATE LIMITED	98.84	-	-	-	-	98.84
Nuance Group (India) Pvt Ltd	62.65	1.46	-	-	-	64.12



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Note 12 TRADE RECEIVABLES  
Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years		
<b>MUMBAI</b>							
	<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>	
Undisputed Trade Receivables- Considered Goods	4,060.34	(27.19)	1119	67.98	(27.66)	4,024.86	0
AAROHA ALCOBEV DISTRIBUTORS PRIVATE LIMITED (DEBTORS)	0.00	-	-	-	-	-	6
Alpha Maitis Pvt Ltd	-	-	-	-	-	-	24
ANIDCO LTD	-	-	-	-	-	-	24
Arkush Traders	-	-	-	-	-	-	8
ASDIS DRINKS INDIA PRIVATE LIMITED (DEBTORS)	7.63	(0.15)	0.39	0	-	-	16
AKS Enterprises	12.82	3.23	-	-	-	-	0
COMMISSIONER OF PROHIBITION AND EXCISE ANDHRA PRADESH	-	-	0.46	-	-	-	29
Delhi Duty Free Services Pvt Ltd	68.83	-	-	-	-	-	69
Eastern Diplomatic Services Ltd	-	-	-	-	-	(0)	(0)
EIH Associated Hotels Ltd	(0.00)	-	-	-	-	-	(0)
Flemingo Dutyfree Shop Pvt Ltd	-	-	-	-	0	-	0
FLEMINGO TRAVEL RETAIL LIMITED	2.09	-	-	1	-	-	3
H. H. TRADERS PRIVATE LIMITED	(0.41)	-	-	-	-	-	(0)
J B Enterprise	(0.00)	-	(0.00)	-	-	-	(0)
Karnataka State Beverages Corpn Ltd.	(4.58)	(22.16)	(2.86)	-	(2)	-	(32)
KERALA STATE BEVERAGES (M&M) CORPORATION LTD	184.71	-	-	-	-	-	185
Karati Wines Pvt Ltd	-	-	1.59	0	-	-	2
KSN Irani & Company	49.63	0.05	1.27	3	3	-	57
Kumaon Georesource Pvt Ltd.	-	2.89	(0.18)	(0)	-	-	3
Liquid Gold (Firm)	(47.52)	-	-	-	-	(48)	
Luxury Brands Pvt. Ltd.	8.47	-	-	-	-	-	8
Milestone Merchandise (P) Ltd.	-	-	-	-	-	-	6
M N SPIRITS	8.49	-	-	-	-	-	8
Moet Hennessy Asia Pacific Pte Ltd	0.21	-	-	-	-	-	0
MWS Infinity Spirits- Ghaziabad	-	(0.19)	-	-	-	-	(0)
Nuance Group (India) Pvt Ltd	(0.95)	-	(5.81)	7	(1)	(1)	
Odisha State Beverages Corporation Ltd	10.83	-	-	-	-	-	11
OIDC, Ltd - DILMAN	-	-	-	-	1	1	
OIDC, Ltd - SILVASSA	-	-	-	1	-	1	
Parsan Brothers	-	-	-	-	-	7	7
Pesco Trading (BV)	-	-	-	-	-	(7)	(7)
P.V.I. Marketing Pvt.Ltd.	(77.97)	-	-	-	-	-	(78)
PVK SPIRITS LLP	(7.61)	-	-	-	-	-	(8)
Radha Wines	53.49	0.03	-	-	-	-	54
Sahan	15.22	-	-	-	-	-	15



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Note 12 TRADE RECEIVABLES  
Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years		
Sansprito India Private Limited	(9.82)	-	-	-	-	-	(10)
Sarban International	-	-	-	-	-	0	0
SATYAM AGENCY	3.03	-	-	-	-	-	3
SHIVA TRADERS	-	-	-	0.79	-	-	1
Shree Ganesh Wines Private Limited	1.14	-	-	-	-	-	1
Sree Maenakshi Wines	9.81	(0.17)	-	-	0	-	10
S.V.Distributors Pvt Ltd- Andheri	61.57	-	-	-	-	-	62
Tamil Nadu State Marketing Corporation Ltd Sales	(0.00)	-	-	-	-	-	0
Tania Logistics Pte. Ltd.	579.72	-	-	-	-	-	580
Telangana State Beverages Corporation Limited	-	-	-	-	-	(0)	(0)
The Indian Hotels Co. Ltd. ( IHCL)	613.39	-	-	-	-	0	613
Vlaev Division of Vinspri Distributors Pvt Ltd.	-	(0.24)	(0.36)	-	-	-	(1)
Vijayasarathy Sales Corporation	2.82	(21.29)	-	-	0	-	(13)
Vinspri Distributors Pvt Ltd	-	-	-	2	(1)	1	
Vinspri Distributors Pvt Ltd-Delhi	1,346.84	0.18	-	-	-	-	1,347
Virgo FZC	-	-	-	-	-	-	-
Wavveker Sons	229.82	-	0.26	-	8	238	
West Bengal State Beverages Corporation Limited	97.39	3.60	-	-	2	103	
AAROHIA ALCOBEV DISTRIBUTORS PRIVATE LIMITED (DEBTORS)	42.83	-	-	-	-	-	43
Absolute Speciality Foods Chennai Pvt Ltd	140.24	-	-	-	-	-	140.24
Adayar Gate Chennai	-	-	-	(0.10)	(0.10)	-	
Alla Fort Bishangerh, Jaipur	-	-	(0.39)	(0.13)	-	(0.52)	
Alft Hotel Chennai	-	-	-	-	(0.44)	(0.44)	
Alft Hotel Coimbatore	-	-	-	-	(0.03)	(0.03)	
Alumnini Club Chennai	-	-	-	-	(0.00)	(0.00)	
Amarvillas Hotel Agra	-	-	-	-	(0.05)	(0.05)	
Andhra Socia & Cultural Association Chennai	-	-	-	-	(0.06)	(0.06)	
APA Hotels Private Limited, Chennai	-	-	-	-	(0.03)	(0.03)	
ARALIAS BEVERAGES PRIVATE LIMITED-GURUGRAM	-	-	-	(1.70)	(1.70)		
ASE Hotels Private Limited Chennai	-	-	(0.28)	-	(0.08)	(0.08)	
Ashok Residency, Chennai	-	-	-	(0.04)	(0.04)	(0.04)	
Ashok T.Gullarjani (L-52)	-	-	-	(0.04)	(0.04)	(0.04)	
Asiana Place, Chennai	-	-	-	-	-	-	
Benz Park Chennai	-	-	1.71	-	-	1.71	
Bonjour Bonheur Oceanair Spiraay, Chennai	-	-	-	-	(0.07)	(0.07)	
Brown Star Hospitality Chennai	-	-	-	-	(0.00)	(0.00)	
<b>VINSPIRIT LTD.</b>	<b>MUMBAI</b>	<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>
<b>VINSPIRIT LTD.</b>	<b>MUMBAI</b>	<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>

KALYAN JAIN & CO.  
\* PARTNER  
M.NO. 37/128  
MILLERED ACCOUNTANTS

ASPIRIS SPIRITS LTD.  
MUMBAI

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ASPIRIS SPIRITS LTD.  
MUMBAI

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Note 12 TRADE RECEIVABLES

## Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MUMBAI	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
Buddy Distribution Pvt Ltd	-	-	-	2.43	-	2.43
Buddy Mantra Hospitality Pvt Ltd	-	-	-	0.15	-	0.15
Buddy Mantra Retail Pvt Ltd T-2 Delhi	-	-	-	0.01	-	0.01
Buddy (T1 D) Retail Pvt Ltd	-	-	-	0.90	-	0.90
Buddy ( T3 Delhi) Retail Pvt Ltd, Delhi	-	-	-	1.26	-	1.26
Cebros Hotel, ( St. Mary), Chennai	-	-	-	0.60	-	0.60
Chammeet Leasing & Finance Pvt Ltd. (Retail)	-	-	-	(0.10)	(0.20)	(0.29)
Chennai Deltux Hotel	-	-	-	(0.00)	-	-
Cine City Hotels ,Chennai	-	-	-	-	(0.04)	(0.04)
Claridges Hotel, New Delhi	-	-	-	(0.08)	(0.08)	(0.08)
Confluence Banquets and Resorts-Chennai	-	-	-	(0.14)	(0.14)	(0.14)
Continental Hotels & Resorts, Chennai	-	-	-	(0.61)	(0.61)	(0.61)
Coonoor Club, Chennai	-	-	-	(0.25)	(0.25)	(0.25)
Cosmopolitan Club, Chennai	-	-	-	(0.38)	(0.38)	(0.38)
Courtyard Marriott ( Chennai)	-	-	-	(2.53)	(2.53)	(2.53)
Crowne Plaza Hotel Okhla	-	-	-	-	(0.06)	(0.06)
Crowne Plaza Hotel Rohini	-	-	-	(0.06)	-	(0.06)
Crown Plaza Hotel Guriaon	-	-	-	-	(0.26)	(0.26)
Crown Plaza - Mayur Vihar	-	-	-	-	0.06	0.06
Ddays Inn Deccan, Chennai	-	-	-	(0.03)	(0.03)	(0.03)
Dee Cee Manor Hotel,Chennai	-	-	-	(0.06)	(0.06)	(0.06)
Desert Gymkhana Club Limited	-	-	-	(0.14)	-	(0.14)
Delhi Golf Club Limited	-	-	-	(0.66)	-	(0.66)
Desert Friendly Camp P. Ltd. (The Sera) Jaisalmer	-	-	-	(0.34)	-	(0.34)
Design Hotel,Chennai	-	-	-	(0.14)	-	(0.14)
Dhaba By Claridges, Nehru Place	-	-	-	(0.29)	(0.29)	(0.29)
Discovery Beverages Pvt. Ltd Gurgaon	-	-	-	(0.19)	(0.19)	(0.19)
Drizle Chennai	-	-	-	(0.02)	(0.01)	(0.02)
DSCSC, Delhi	-	-	-	(0.01)	(0.01)	(0.01)
DSIDC Ltd	-	-	-	-	5.75	5.75
DTDC LTD	-	-	-	(0.01)	3.05	3.05
Dubai Eco Village & Spa,Chennai	-	-	-	0.02	-	0.02
E. Hotel Express Avenue Mall,Chennai	-	-	-	-	(0.07)	(0.07)
ELH Ltd	-	-	-	-	(0.03)	(0.03)
Emirates Lounge (New)	-	-	-	-	(4.19)	(4.19)
Empree Hotels Limited Chennai	-	-	-	(0.13)	(2.70)	(2.83)

## Note 12 TRADE RECEIVABLES — Figures For Previous Reporting Period

## **Note 12 TRADE RECEIVABLES**

### **Figures For Previous Reporting Period**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MUMBAI	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
Hyatt Regency Robust Hotels (P) Ltd - Chennai	-	-	-	-	(4.35)	(4.35)
Ideal Beach Resort Kancheepuram	-	-	-	-	(0.01)	(0.01)
Ikon Wine Traders, Jammu	-	-	(0.30)	-	-	(0.30)
ITC Hotel Grand Chola, Chennai	-	-	-	(2.48)	(4.87)	(7.35)
ITC Hotel The Maurya	-	-	(0.68)	-	(0.98)	(1.66)
ITC Hotel - UNALLOCATED	-	-	-	(0.27)	(1.92)	(2.22)
ITC Limited The Mughal	-	-	-	-	(0.19)	(0.19)
Jai Mahal Palace, Jaipur	-	-	(0.16)	-	(1.81)	(1.97)
J. Hotel's Private limited, Chennai	-	-	(0.12)	-	(0.04)	(0.15)
JS Five Two Boutique Hotel, Chennai	-	-	-	-	(0.52)	(0.52)
JW MARRIOTT JAIPUR	-	(1.42)	-	(0.63)	(7.86)	(9.92)
JW MARRIOTT MUSSORIE WALNUT GROVE RESORT & SPA	-	-	(0.20)	-	-	(0.20)
JW Marriott, New Delhi	(0.01)	(0.20)	-	-	-	(0.21)
Karnataka State Beverages Corporation Limited	(0.00)	-	(0.01)	-	-	(0.01)
Kences inn (Chennai)	-	-	-	-	(0.39)	(0.39)
Kiscol Grands ( Hyper ), Coimbatore	-	-	-	-	(0.09)	(0.09)
KNOTTY SPIRITS	-	-	-	-	(0.07)	(0.07)
Lake Palace Hotel, Udaipur	-	-	-	-	(0.42)	(0.37)
Lakshaya Manamakkil Mandiram, Chennai	-	-	-	-	(0.22)	(0.22)
Lalit Hotel Jaipur	-	(0.18)	-	-	(0.04)	(0.22)
Lawley Institute Chennai	-	-	-	-	(0.05)	(0.05)
Leela Kempinski Gurgaon	-	-	-	-	(0.35)	(0.35)
Leela Palace Hotel, New Delhi (New)	-	(0.06)	(0.02)	-	-	(0.08)
Le Meridien, Coimbatore	-	-	-	1.65	3.63	(1.32)
Lemon Tree Hotel Coimbatore	-	-	-	-	(0.03)	(0.03)
Le Royal Meridien, Chennai	-	-	-	0.18	-	0.18
Liquor World Chandigarh	-	-	-	-	2.50	2.50
Madras Boat Club, Chennai	-	-	-	-	(0.23)	(0.23)
Madras Club, Chennai	-	-	-	-	(0.51)	(0.51)
Madras Gymkhana Club - Chennai	-	-	-	-	(0.61)	(0.61)
Maatalamil Global Agencies - Faridabad	-	-	-	-	5.01	5.01
Maabar Hotels Pvt. Ltd. (Chennai)	-	4.94	0.07	-	-	4.94
Madaveli Gangai Recreation Centre, Chennai	-	-	1.67	-	-	1.67
Mars Hotel Chennai	-	-	-	-	(0.01)	(0.01)
Mariott Jaisalmer	-	-	-	-	(0.26)	(0.26)
Mayapuri Housing Promoters Pvt Ltd, Chennai	-	-	-	-	(0.49)	(0.49)
MFAR Hotels & Resort Pvt Ltd, Chennai	-	-	-	-	(0.01)	(0.01)

Note 12 TRADE RECEIVABLES  
Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MUMBAI	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
Millennium Friends Recreation Centre-Chennai	-	-	-	-	(0.14)	(0.14)
MPG Hotels & Infrastructure Ventures Pvt Ltd	-	-	-	-	(0.26)	(0.26)
My Fortune Chennai (Sheraton Chola)	-	-	-	(0.12)	(0.02)	(0.14)
Narendra Bhawan Bikander	-	-	-	-	-	(0.11)
Ootacamund Gymkhana Club	-	-	-	-	-	5.23
Orbit Resorts Pvt Ltd., Gurgaon	-	-	-	-	-	(0.43)
Oriental Cuisines Pvt. Ltd., Chennai	-	-	-	-	-	(0.01)
Pandian Hotels Limited-Madurai	-	-	-	-	-	(0.69)
Param Wine- Lucknow	-	-	-	-	-	3.76
Park Hotel, Chennai	-	-	-	-	-	2.35
PARK HYATT CHENNAI	-	-	-	-	-	0.94
Park Hyatt Chennai (New)	-	-	-	-	-	0.94
Park Plaza - Salem	-	-	-	-	-	0.94
Pashupati Spirits India Pvt. Ltd Ghaziabad	-	-	-	-	-	0.94
Pashupati Spirits & Wines HP	-	-	-	-	-	0.94
Passion Hotel Pvt Ltd, Coimbatore	-	-	-	-	-	0.94
Playboy Club - Divit Hospitality Jaipur	-	-	-	-	-	0.94
POD, Chennai	-	-	-	-	-	0.94
PRC International Hotels Pvt. Ltd. Chennai	-	-	-	-	-	0.94
PSP Recreation Centre, Chennai	-	-	-	-	-	0.94
Raam Cultural Association Chennai	-	-	-	-	-	0.94
Rajha Regent Hotel Chennai	-	-	-	-	-	0.94
Radisson Hotel GRT, Chennai	-	-	-	-	-	0.94
Raffles Udaipur	-	-	-	-	-	0.94
	(0.17)	-	-	-	-	(0.17)
Rahul Wadhwa, Gurgaon	-	-	-	-	-	6.61
Raj Mahal Palace-Jaipur	-	-	-	(0.02)	(0.33)	6.61
Raj Palace Hotel, Jaipur	-	-	-	(0.01)	-	(0.01)
Rajputana Palace Sheraton	-	-	(0.37)	-	-	(0.37)
Raison Hotels Pvt Ltd Jodhpur	-	-	-	(0.09)	-	(0.09)
Ramada Chennai	-	-	-	(0.05)	-	(0.05)
Ramya Hotels Pvt. Ltd	-	-	-	(0.04)	-	(0.04)
Ras Haveli-Jodhpur	-	-	-	(0.58)	-	(0.58)
Rattha Somerset Greenvways Chennai Pvt Ltd	-	-	-	(3.56)	-	(3.56)



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Note 12 TRADE RECEIVABLES  
Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months	1-2 Years	2-3 Years	More than 3 Years	Total
MUMBAI	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
RVI Traders,Lucknow	-	-	-	-	(0.01)	(0.01)
Royal Castal Hotel Khimsar	-	-	-	-	(0.22)	(0.22)
R.S.B.C.L.	-	-	-	-	-	62.65
R.S. Puram Club, Coimbatore	62.97	(0.35)	0.03	-	-	(0.05)
Sakthyan Hotel Chennai	-	-	-	-	-	(0.05)
Samode Palace, Jaipur	-	-	-	-	2.51	2.51
Saraswathy Enterprises Coimbatore	1.50	-	-	-	-	(1.50)
SAS Hotels & Enterprises Ltd,Coimbatore	-	-	-	-	0.12	0.12
Saveru Hotel,Chennai	-	-	-	-	(2.16)	(2.16)
Seema Khanna & Others L-1	-	-	-	(0.02)	(0.27)	(0.29)
Shalputra House,Jaipur	-	-	(0.02)	-	-	(0.05)
Sherbagh Hotel, Rajasthan	-	-	-	-	(0.01)	(0.01)
Shivin Liquor LLP, Gzb	-	-	-	-	(0.50)	(0.50)
Shri Devi Park,Chennai	-	-	-	-	(0.03)	(0.03)
Sho Star Impex-Gurgaon	-	-	-	-	(0.09)	(0.09)
Smt. Saroj Malhotra, Dehradun - Elganza Mall	(0.66)	-	-	-	3.73	3.73
Smt. Saroj Malhotra, Pentagon Mall, Haridwar	-	0.61	-	-	-	(0.65)
Spaghetti Kitchen Restaurant, Nejafgarh Road	-	-	0.05	-	-	0.05
SRM Hotels Pvt Ltd Chennai	-	-	-	-	0.00	0.00
Sterling Holiday Resorts Limited, Kodai	-	-	-	(0.10)	(0.20)	(0.30)
Super and Super Recreation Club ( Boats), Chennai	-	0.70	-	-	(0.07)	0.62
Sunygarh Hotel Jaisainer	(1.67)	-	1.84	-	(0.03)	1.81
Taj Aravalii Resort Udaipur	-	-	-	-	-	(1.67)
Taj Bekal-Kerala	-	-	(0.37)	-	-	(0.37)
Taj Club House Chennai	-	-	0.38	-	-	0.38
Taj Coromandel, Chennai	-	-	0.72	-	-	0.72
Taj Fishermans Cove, Chennai	-	-	0.27	(0.32)	(6.08)	(6.14)
Taj Garden Retreat, Madurai	-	-	(0.05)	(1.89)	(1.93)	(1.93)
Taj Green Cove Resort Kovai	-	-	(0.07)	(0.07)	(0.07)	(0.07)
The Beer Cafe, GK-2	-	-	(1.33)	(1.33)	(1.33)	(1.33)
The Beer Cafe , Nehru Place	-	-	(0.03)	(0.03)	(0.03)	(0.03)
The Beer Cafe,Vk (2)	-	-	(0.17)	(0.17)	(0.17)	(0.17)
The Carlton Chennai	-	-	(0.06)	(0.06)	(0.06)	(0.06)
The Coimbatore Club-Coimbatore	-	-	(0.12)	(0.12)	(0.12)	(0.12)
The Coimbatore Cosmopolitan Club	-	-	(0.11)	(0.11)	(0.11)	(0.11)
The Fern Residency, Udaipur	-	-	(0.12)	-	-	(0.12)
	(0.03)	-	-	-	(0.03)	(0.03)

PRI SPIRITS LTD  
MUMBAI

(0.12)

## Note 12 TRADE RECEIVABLES Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 5 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MUMBAI	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
The Gateway Hotel It Expressway,Chennai	-	-	-	-	(2.43)	(2.43)
The Grand Ujara A Heritage Hotel Jaipur	-	-	-	166	(0.02)	1.64
The Kinono Club-Chanakyapuri	-	-	-	5.63	-	5.63
The Lalit New Delhi	-	-	-	-	-	-
The Lee a Palace - Chennai,(New)	-	(1.19)	-	-	-	(1.19)
The Leela Palace - Udaipur	(0.42)	-	0.04	-	-	(0.38)
The Madras House - Chennai	(0.71)	-	-	-	-	(0.71)
The Manor Hotel, Delhi	-	8.89	-	-	-	8.89
The Oberoi Hotel	-	-	-	-	(1.13)	(1.13)
The Rain Tree, Chennai	-	(0.22)	-	-	-	(0.22)
The Residency - Chennai	-	-	-	-	(0.08)	(0.08)
The Residency Towers,Chennai	-	-	-	-	(0.01)	(0.01)
The Royal Heritage Haweli, Jaipur	-	-	-	-	(0.11)	(0.11)
The Spring , Chennai	-	-	-	-	(0.07)	(0.07)
The Suguna Vilasa Sabha, Chennai	-	-	-	-	(0.30)	(0.30)
The Thyagaraya Nagar Social Club, Chennai	-	-	-	-	(1.83)	(1.83)
The Trident Hotel,Udaipur	(1.23)	10.46	-	(0.16)	(0.31)	(0.31)
THULASHI PARK INTERNATIONAL PVT LTD.	-	-	-	-	-	(1.85)
T.Nagar Friends Association Chennai	-	-	-	(0.10)	-	(0.10)
Tower Club, Chennai	-	-	-	-	3.78	3.78
Tres Lodi Road	-	-	-	0.64	(0.21)	0.43
Trident, Chennai	-	-	-	-	(0.00)	-
Trident Hotel Gurgaon	-	-	-	-	(0.07)	(0.07)
Turtle Quick Private Limited-Ludhiana	-	-	1.30	-	-	1.30
Turya Hotels Pvt Ltd ( Twist), Chennai	-	-	-	8.17	-	8.17
Udaivilas Hotel, Udaipur	-	0.00	-	-	(0.03)	(0.03)
Umaid Bhawan Palace,Jodhpur	-	-	-	-	-	-
V 7 HOTEL PVT LTD	2.52	(2.66)	-	(0.16)	(0.30)	(0.30)
Vanya Vilas(Rajasthan)	0.51	-	-	(1.39)	(0.88)	(0.88)
Vilasa Beach Resort Kancheepuram	-	-	-	(0.05)	(0.05)	(0.05)
Vishpri Distributors Pvt ltd - Delhi	-	-	-	(0.59)	(0.11)	(0.70)
Vivaha By Taj, Gurgaon	-	-	-	0.08	3.08	3.08
Vivanta by Taj- Surra, Coimbatore	-	-	-	-	-	-
WVA Hotels Private limited, Chennai	-	0.17	-	(0.00)	(0.20)	(0.20)
Walled City Hotels Pvt Ltd, Rajasamand	-	-	-	-	(1.51)	(1.51)
Zen Garden Hotel Pvt. Ltd, Chennai	-	-	-	(0.84)	(0.84)	(0.84)
Zone by the Park Chennai	-	-	-	(0.03)	(0.03)	(0.03)

## Note 12 TRADE RECEIVABLES

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MUMBAI	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
Zuri Hotels & Resorts Pvt. Ltd Kerala	-	-	-	-	(1.46)	(1.46)
Accord Metropoli'an	-	-	0.12	-	-	0.12
ASDIS Drinks India Private Limited	1.69	0.14	-	-	-	1.83
EIH Associated Hotels Ltd - Chennai	0.47	-	-	-	-	0.47
Friends Wine - Punjab	-	-	-	-	-	-
Glenpure Spirits Pvt Ltd - Haryana	4.00	-	-	-	-	4.00
Green Park, Chennai	-	(0.01)	-	-	-	(0.01)
Hyatt Regency Robust Hotels (P) Ltd - Chennai	-	(0.41)	-	-	-	(0.41)
Jindal Siles - Haryana	{(0.00)}	-	-	-	-	(0.00)
Karnataka State Beverages Corp Ltd.	421.71	-	-	-	(0.02)	421.69
MFAR HOTELS & RESORTS PRIVATE LIMITED	0.12	(0.11)	-	-	-	0.01
M/s. Taj Club House - Chennai	(0.77)	-	-	-	-	(0.77)
New Growth Wines & Spirits Pvt Ltd - Delhi	0.00	(0.00)	-	-	-	0.00
Param Wine - Punjab	-	-	(1.03)	-	-	(1.03)
PARK HYATT CHENNAI	0.02	-	-	-	-	0.02
Pashupati Spirits Pvt Ltd - Uttar Pradesh	13.13	1.24	-	-	-	14.36
Rathna Somerset Greenways Chennai Pvt Ltd	4.61	-	-	-	-	4.61
RBI Hotels Pvt Ltd - IT Expressway Chennai	0.70	-	-	-	-	0.70
Savoy Hotel - Ooty	(1.14)	-	-	-	-	(1.14)
Scotchtap Liquors Pvt Ltd- Haryana	(0.09)	-	-	-	-	(0.09)
SHIVA TRADERS - UP	0.27	-	-	-	-	0.27
Singla Wines - Chandigarh	0.00	-	-	-	-	0.00
Sino Star Impex - Haryana	-	0.00	-	-	-	0.00
SRM Hotel Pvt Ltd - Chennai	-	(0.25)	0.30	-	-	0.05
Sunrise Sales - Chandigarh	-	-	(0.39)	-	-	(0.89)
Taj Coromandel (Unit of Orientals Hotels Ltd)	(0.24)	-	-	-	-	(0.24)
The Gateway Hotel - Coonoor	1.15	-	-	-	-	1.15
The Gateway Hotel It Expressway	(0.22)	-	-	-	-	(0.22)
The Madras House - Chennai	(5.98)	-	-	-	-	(5.98)
The Park Hotels - Chennai	-	-	0.44	-	-	0.44
The Residency Tower - Chennai	-	-	1.98	-	-	1.98
Traders And Rigel Beverages - UP	0.02	1.64	-	-	-	1.66
Unique Enterprises - Haryana	(0.18)	-	-	-	-	(0.18)
Universal Brands Corporation - UP	(1.20)	-	-	-	-	(1.20)
Vikram Kapoor C/o Lake Forest Wines Pvt Ltd Haryana	0.00	-	0.17	-	-	0.17
Wispri Distributors Pvt. Ltd - Bangalore	0.79	0.49	0.39	-	-	1.67
Vivanta by Taj Fishermans Cove Chennai	-	0.01	-	-	-	0.01

Note 12 TRADE RECEIVABLES  
Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 5 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MUMBAI						
TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
Vivanta by Taj - Surya, Coimbatore						(0.00)
V Spirits - Chandigarh						0.58
VVA Hotels Private Limited, Chennai						1.44
Vivey Division of Vinspiri Distributors Pvt Ltd.						(3.31)
Delhi Duty Free Services Pvt Ltd						97.94
Nuance Group (India) Pvt Ltd						9.47
Virgo FZC						1.97
Undisputed Trade Receivables- Considered Doubtful						
Disputed Trade Receivables- Considered Goods						
Disputed Trade Receivables- Considered Doubtful						
Others						



## ASPIRESPIRITS PRIVATE LIMITED

ASSESSMENT YEAR 2023-24

## EXHIBIT - B

(Figures in lakhs)

ASSETS	RATE OF	NET BLOCK				DEPRECIATION	NET BLOCK		
		DEPRECIATION	AS ON 01.04.22	BEFORE 180 DAYS	AFTER 180 DAYS	DEDUCTION DURING	UPTO 31.03.23	FOR THE YEAR	AS ON 31.03.23
Air Conditioner	15%	5.02	-	-	-	THE YEAR	5.02	0.75	4.26
Aquaguard Machine	15%	0.01	-	-	-		0.01	0.00	0.01
Computer	40%	2.10	2.66	-	-		4.75	1.90	2.85
Camera	15%	1.01	-	-	-		1.01	0.15	0.86
Coffee/ Tea Maker	15%	0.01	0.01	-	-		0.02	0.00	0.02
Epabx Systems	15%	0.21	-	-	-		0.21	0.03	0.18
Electric Kettle	15%	0.02	-	-	-		0.02	0.00	0.02
Inverter	15%	0.02	-	-	-		0.02	0.00	0.01
Furniture & Fixture	10%	21.00	-	-	-		21.00	2.10	18.90
Laptop A/c	40%	12.59	4.25	15.07	0.35		31.56	9.61	21.95
Motor Car	15%	58.20	-	-	-		58.20	8.73	49.47
Office Equipment	15%	1.04	0.02	-	-		1.06	0.16	0.90
Wine Cooler	15%	0.18	-	-	-		0.18	0.03	0.15
Fire Extinguisher	15%	0.04	-	-	-		0.04	0.01	0.03
Vaccum Cleaner	15%	0.01	-	-	-		0.01	0.00	0.01
Voltage Stabilizer	15%	0.01	-	-	-		0.01	0.00	0.01
Mobile Phone	15%	1.03	-	-	-		1.03	0.15	0.88
UPS Stabilizer	15%	0.03	-	-	-		0.03	0.00	0.03
Refrigerator	15%	0.01	0.11	-	-		0.11	0.02	0.10
Water Coolers	15%	0.03	-	-	-		0.03	0.00	0.03
Motor Bike	15%	-	-	-	-		-	-	-
Cycle	15%	0.00	-	-	-		0.00	0.00	0.00
Electric Fitting	15%	0.10	-	-	-		0.10	0.01	0.08
Bio Metric	15%	0.31	-	-	-		0.31	0.05	0.26
Motorola HHT	15%	0.09	-	-	-		0.09	0.01	0.08
Printer	15%	1.17	-	-	-		1.17	0.18	1.00
Ecco Car	15%	0.97	-	-	-		0.97	0.15	0.82
Sensys Time Tracker	15%	0.04	-	-	-		0.04	0.01	0.03
Television/Monitor	15%	0.93	0.58	0.11	-		1.63	0.24	1.39
Computer Software (Visual Impex)	25%	0.57	0.00	-	-		0.58	0.14	0.43
Projector	40%	0.00	-	-	-		0.00	0.00	0.00
Water Dispenser(Hyderabad)	15%	0.03	-	-	-		0.03	0.00	0.02
Trade Marks	25%	1.19	0.22	-	-		1.41	0.35	1.05
Office Premises Unit no-1203	10%	557.32	-	-	-		557.32	55.73	501.58
<b>TOTAL</b>		665.29	7.85	15.18	0.35		687.97	80.54	607.43



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K. C. JAIN  
PARTNER  
M.N. 3712\*

**ASPRI SPIRITS PVT. LTD.**

**DEFERRED TAX AS ON 31ST MARCH, 2023**

(Figures in lakhs)

**Difference in WDV between Depreciation shown in Books of Account and according to IT Act**

(Figures in lakhs)

Depreciation as per Books of Accounts	60.40
Less: Depreciation as per Income Tax Act	80.54
	<hr/>
	(20.14)
DTA @ 27.82	(5.86)
DEFERRED TAX PROVISION	<hr/> <hr/> (5.86)



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## ASPRI SPIRITS PRIVATE LIMITED

GROUPING -SHORT TERM LOANS & ADVANCES  
OTHER ADVANCES

Particulars	AS ON 31.03.2023
Short Term Loans & Advances	
Imprest	2.70
Aaroha Alcobev Distributors Private Limited	222.02
Aaroha Alcobev Distributors Private Limited (Reimbursement)	-75.59
Advance - Others.	1.04
ASDIS Drinks India Private Limited	894.51
Drinkasaur Software and Listings Pvt Ltd	6.02
Uluvka India Private Limited (Loans & Advances)	36.06
Uluvka India Private Limited (Reimbursement)	12.03
Advance A/c - Delhi	0.20
Advance for Expense - Delhi	0.23
Advance for Expense - Prateek Pandey	0.02
Advance for Expense - Prem Nath	0.01
Advance for Expense - Roupchand Singh	0.00
Advance for Expense - Sushil Kumar	0.00
Advance for Expense - Tulsi Das	0.00
Advance for Expense - Vijay	-0.00
State Excise Duty	125.87
State Excise Duty - OSBCL-BS	0.07
State Excise Duty - RSBCI -BS	0.00
State Excise Duty - Tamilnaidu	1.26
State Excise Duty - West Bengal (BS)	0.14
<b>TOTAL</b>	<b>1,225.00</b>



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**ASPRI SPIRITS PRIVATE LIMITED**

**AS ON  
31.03.2023**

**(Figures In Lakhs)**

**GROUPING- EXPENSES PAYABLE**

**Particulars**

Reliance General Insurance Company Limited	0.38
Shivaami Cloud Servivces Pvt.Ltd	0.01
Arshiya Logistics Services Limited-(Creditors)	2.25
Bhavana Clearing Forwarding & Shipping Pvt Ltd	1.52
Provision for Expenses-Business Promotion	55.77
Maa Bharti Watek Pvt. Ltd.	0.05
Mark Forex Hub India Private Limited	(2.47)
Rulex Security Group Pvt. Ltd	0.46
Swarn Tourist Taxi Service	0.03
V1 Infradevelopers Pvt Ltd	0.11
A.D Enterprises	0.40
Blue Moon International	0.13
Business Promotion Expenses - Payable	0.16
Business Promtion Payable	0.03
Diggi Hotels Pvt Ltd	0.10
Event Expenses - Payable	0.09
Hotel Pearl Palace	0.02
Inter Ads Exhibitions Pvt. Ltd.	(0.17)
Luxbay Hospitality LLP	0.03
Lux Hospitality	0.02
Pratibha Enterprises	0.15
R R Markcting	0.20
Sumeru Inc.	5.40
TITAN COMPANY LTD	(0.01)
VMD Promotion and Events	0.45
ZakMedios	0.11
Arbo Pharmaceuticals Private Limited	(0.33)
Rajasthan Incentive Payable	0.78
Logistik Network 24x7	0.45
Absolute Speciality Foods Chennai Pvt Ltd	0.04
APA Hotels Pvt, Ltd	0.03
Madhushree Air Conditioner	(0.03)
Sri Raghavendra Tours & Travels	0.15
Airtcl Account No: 13150887	0.01
Antraweb Technologies Private Limited	0.01
Apeejay Surrendra Park Hotels Ltd	6.80
Atria Convergence Technologies Ltd.	0.01
Bohemian Soul Hospitality	0.04
Drawing Board	0.33



ASPRI SPIRITS PRIVATE LIMITED

AS ON  
31.03.2023

Geared IT Solutions	0.03
HKGN Health Water	(0.02)
Kibitz IT Solutions	0.02
Marwa Agencies	(0.01)
Pump House Pvt Ltd	0.04
RSV TRAVELS	(0.25)
Sagar Stationery World	(0.05)
Sneha Car Rentals	0.16
The Lalit Ashok	1.00
VRL LOGISTICS LIMITED	0.02
Business Promotion Payable	408.55
APS Technologies	0.08
AXIS Enterprises (Scheme & Incentive)	3.45
Bangalore Branch -Payable	1.32
C. E/Sedc/Central	0.06
Coolinghouse Corporation	0.32
Delhi-Branch Payable	(0.19)
Dentos India Private Limited (Creditors)	35.24
Future Generali India Insurance Co. Ltd	(0.19)
Gautam Matai - HUF	0.76
Krishna Enterprises	(0.00)
Net Distribution Services Pvt Ltd	1.20
Pranay Travels	0.50
Printop	0.58
Rajeshree Enterprises	0.03
Re-Imbursement Expenses- Gautam Matai	0.04
Shree Maruti Courier Services Pvt Ltd	0.56
Sodexo SVC India Private Limited	(1.13)
Tata AIG General Insurance Co. Ltd.	(0.22)
Vrutika Matai (Hire Charge)	1.08
Y. S. Laptop Solutions	0.01
Audit Fee Payable	0.00
C&F Charges Payable	(2.15)
Clearing and Forwaring Expenses Payable	20.05
DA/TA Payable	12.57
HDFC Corporate Credit Card	0.01
Legal & Professional Expenses Payable	84.84
Rebate, Discount & Incentive Payable	23.96
Rent Payable	10.79
Transporter Expenses Payable	36.26
Warehouse Charges Payable	175.89



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**ASPRI SPIRITS PRIVATE LIMITED**AS ON  
31.03.2023

Provision for Expenses - Ex-Gratia & Bonus	122.31
Provision for Expenses - Salary	38.41
Salary Payable	143.02
Provision for Expenses	159.10
Provision for Expenses-Rebate, Discount & Incentive	492.42
Provision for Expenses-Transport	16.54
Reimbursement of Driver Salary - Payable	0.69
<b>TOTAL</b>	<b>1,861.20</b>





**V Intangible assets under development:**

(a) For intangible assets under development:

Intangible Assets under Development	Amount in CrMP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1	Nil	Nil	Nil	Nil	Nil
Project 2	Nil	Nil	Nil	Nil	Nil

(b) Intangible assets under development completion schedule

Intangible Assets under Development	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1	Nil	Nil	Nil	Nil	Nil
Project 2	Nil	Nil	Nil	Nil	Nil

**VI Details of Benami Property held**

**VII Where the Company has borrowings from banks or financial institutions on the basis of current assets**

(a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.  
 (b) If not, summary of reconciliation and reasons of material discrepancies, if any, to be adequately disclosed

**VIII Wilful Defaulter**

a. Date of declaration as wilful defaulter.  
 b. Details of defaults [amount and nature of default(s)].

**IX Relationship with Struck off Companies**

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-

Name of struck off Company	Nature of transactions with Struck off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
	Investments in securities		
	Receivables		
	Payables		
	Shares held by struck-off Company		
	Other outstanding balances (to be specified)		

**X Registration of charges or satisfaction with Registrar of Companies**

Where any changes or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.

K. C. JAIN  
 PARTNER  
 M.No 37128

K. C. JAIN & CO.  
 COMPANY \* FIRM  
 REGISTERED ACCOUNTANTS

SPRI SPIRITS LTD.  
 MUMBAI

## X Compliance with number of layers of companies

Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.

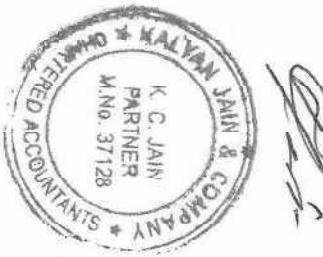
### XI Ratios

Ratio:	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt-Equity Ratio	Debt Capital	Shareholder's Equity	12.35	11.93	0.41
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int-Principal)	3.68	1.23	2.45
Return on Equity ratio	Profit for the year	Average Shareholder's Equity	45.67	10.63	35.05
Inventory Turnover Ratio	COGS	Average Inventory	9.80	15.88	-6.08
Trade Receivables turnover ratio	Net Sales	Average trade receivables	4.19	4.51	-0.42
Trade payable turnover ratio	Total Purchases (Net Cost + Other Expenses-Closing Inventory)	Closing Trade Payables	8.71	26.57	-71.86
Net capital turnover ratio	Sales	Working capital (CA-CL)	10.39	13.02	-2.63
Net profit ratio	Net Profit	Sales	0.05	0.02	0.03
Return on Capital employed	Earnings before interest and tax	Capital Employed	75.39	24.16	52.23
Return on Investment	Net Profit	Investment	10.31	4.75	5.55

## XII Compliance with approved Scheme(s) of Arrangements

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company in accordance with the Scheme and in accordance with accounting standards and deviation in this regard shall be explained

## XIII Utilisation of Borrowed funds and share premium:



*Mr. K. C. Jain*

*Amritan*

ASPRI SPIRITS PVT. LTD.  
NOTES : FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR ENDED  
31ST MARCH, 2023

## 1) SIGNIFICANT ACCOUNTING POLICIES :

### i. Basis of Accounting

The Financial statements are prepared under historical cost basis and Comply with accounting standard issued by Institute of Chartered Accounts of India referred to the provision of Companies Act 2013.

## ii. Fixed Assets

All fixed assets are stated at cost of acquisition.

iii Sales

**Sales** The Company recognizes sales at the point of delivery to customers.

iv **Democracy**

**Depreciation**  
Depreciation on fixed assets has been provided on Written down method at the rates specified in Companies' Act 2013.

## Valuation of Inventories:

Finished goods are valued at lower of cost or net realizable value. The stock is verified & certified by the Management.

## vi. Foreign Exchange Fluctuations

**Foreign Exchange Fluctuation**  
The transactions in foreign exchange are accounted at exchange rate prevailing on the date of transaction. Any exchange gain or losses arising out of subsequent fluctuation are accounted for in the Profit & Loss Accounts, except those relating to acquisition of fixed assets which are adjusted to cost of assets.

## vii. Deferred Taxation

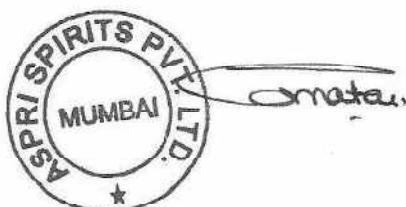
Deferred Tax provided accordingly to Accounting Standard IAS

viii. **Pre-Operative Expenses:** There is no pre-operative expense.

i) Break up of expenditure incurred 2022-2023 2021-2022

on employees who are in receipt of remuneration of not less than

(a) Rs.1,02,00,000/- and employed 258 01 NIL



John  
John



throughout the year.		
No. of Employees	2	NIL
Salary, Allowance, Perquisites		
(b) Rs.8,50,000/- per month and employed for part of the year.		NIL
No. of Employees Salary, Allowance & Perquisites	NIL	NIL
ii) Expenditure in Foreign Currency	9519.78	4208.59
iii) Earning in Foreign Currency	2339.55	947.30
iv) Value of Imported and Indigenous Raw Material consumed & percentage of each to total consumption.		
Imported	NIL	NIL
Indigenous	NIL	NIL

v) Since company is Trading Company quantity detail are as below;

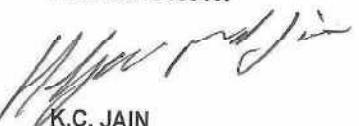
Sr.No	Item Name	Unit	Opening Stock	Purchases during the year	Sales during the year	Closing Stock
1	Spirits, Wine & Liquor	Numbers	326,944	67,51,641	62,14,444	864,141

#### ix) Corporate Social Responsibility

During the year Company has posted profit of more than 500 Lakhs. Hence, the provisions of CSR are to be complied with.

5) Previous year figure have been regrouped wherever required.

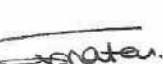
FOR MS KALYAN JAIN and CO  
(Chartered Accountants)  
FRN No.104601W

  
K.C. JAIN  
Partner  
Membership No: 037128

Date: 04.09.2023  
Place: Mumbai  
UDIN : 348959491290923



For and on behalf of the Board of  
Aspri Spirits Private Limited

  
Mr. Gautam Matai  
Director  
DIN: 01784232

Date: 04.09.2023  
Place: Mumbai

  
Mr. Aiyappa Appaiah  
Director  
DIN: 06946924

Date: 04.09.2023  
Place: Mumbai

**M/S ASPRI SPIRITS PRIVATE LIMITED**  
**BALANCE SHEET ABSTRACT IN COMPANIES GENERAL BUSINESS PROFILE**  
**AS PER SCHEDULE III OF THE COMPANIES ACT,2013**

**I. Registration Details**

Registration No.	148284
State Code	11
Balance Sheet Date	31.03.2023

**II. Capital Raised during the year**

(Amount in Rs.Lacs)

Public Issues	0.00
Right Issue	0.00
Bonus Issue	0.00
Private Placement	2.00

**III. Position Of Mobilisation and Deployment of Funds**

(Amount in Rs. Lacs)

Total Liabilities	12828.09
Total Assets	12828.09
Sources Of Funds	
Paidup Capital	38.51
Reserve & Surplus	3553.62
Secured Loans	2663.94
Unsecured Loans	475.38

Application Of Fund

Net Fixed Assets	709.87
Investment	174.36
Net Current Assets	9601.74
Miscellaneous Expenditure	128.12

**IV. Performance Of the Comapnay**

(amount in Rs. Lacs)

Total Turnover	33531.16
Total Expenditure	30929.53
Profit Before Tax	2601.63
Profit After Tax	1797.18
Earning per Share	466.74
Dividend Rate (%)	0

**V. Generic Name Of Principal Products of the Company**

As per our report of even date attached

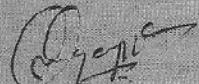
For Kalyan Jain & Co.  
Chartered Accountants  
FRN No.104601W

(K. C. JAIN )  
Partner

Date: 04.09.2023  
Place: Mumbai  
UDIN: 348959491290923



Mr. Gautam Matai  
Director  
DIN: 01784232  
Place: Mumbai  
Date: 04.09.2023

  
Mr. Aiyappa B. Appaiah  
Director  
DIN: 06946924  
Place: Mumbai  
Date: 04.09.2023



**PARTNER: K. C. JAIN [B.COM, FCA]**

**N. K. JAIN [ACA, LCS, LLB, DISA, DTM, B.COM]**

**S. K. JAIN [B.COM, FCA]**

**Head Office:** 108, A. S. DIAS BLDG, [Aacharya Aadidasgar Karyashala], 1<sup>st</sup> FLR, 268/2/2 Dr. C.H. STREET, MARINE LINES, MUM - 2.  
Tel.: 22061232 / 22001972, Tel Fax: 22092614, Mobile: 9821216424, 9820949687, E-mail: sanmatikrupa@yahoo.com / kc Jain co@yahoo.co.in  
**Mumbai Central Branch Office:** GROUND FLR, SHOP NO. 3, 71/73, DINESH BHUVAN, MUMBAI CENTRAL EAST, MUM 08.

### INDEPENDENT AUDITORS' REPORT

TO,

**THE MEMBERS OF ASPRI SPIRITS PRIVATE LIMITED**

#### Report on the Consolidated Financial Statements

We have audited the accompanying financial statements of **ASPRI SPIRITS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at **31/03/2023**, the Statement of Profit and Loss, the cash flow statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

#### Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control



FLAT NO. 1003-A, GHASWALA TOWER (SANMATI KUTIR), P.G.SOLANKI PATH,  
OFF LAMINGTON ROAD, MUMBAI - 400007. TEL.: 23015263

उत्तम आहार शाकाहार

relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31/03/2023, and its **Profit and its cash flows** for the year ended on that date.

### **Report on Other Legal and Regulatory Requirements**

As required by the Companies (Auditors' Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013. We give in the Annexure A statements on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and the **cash flow statement** dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31/03/2023 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B".
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i. The Company does not have any pending litigations on its financial position in its financial statements.



- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii. There are no amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Date: 04/09/2023  
Place : Mumbai

FOR KALYAN JAIN AND CO.  
(Chartered Accountants)  
Reg No. :104601W



KALYANMAL C JAIN  
Partner  
M.No. : 037128

ANNEXURE - A

**Reports under The Companies (Auditor's Report) Order, 2020 (CARO 2020) for the year ended on 31st March 2023**

To,

The Members of Aspri Spirits Private Limited (CONSOLIDATED)

According to the information and explanations given to us and on the basis of our examination of the records of the Company and based on the consideration of report of respective auditors of the Subsidiary Companies incorporated in India, we state that:  
(xxi) There are no unfavourable answers or qualifications or adverse remarks by the respective auditors in their Independent Audit Report included in the consolidated financial statements.

Place : Mumbai  
Date : 04/09/2023

FOR MS KALYAN JAIN And CO  
(Chartered Accountants)  
Reg No. :0104601W

  
K.C. JAIN  
(Partner)

Membership No : 037128



**"Annexure B" to the Independent Auditor's Report of even date on the Consolidated Financial Statements of ASPRI SPIRITS PRIVATE LIMITED Company limited**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of ASPRI SPIRITS PRIVATE LIMITED Company Limited ("The Company") as of March 31, 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

**Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that



transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

#### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

#### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

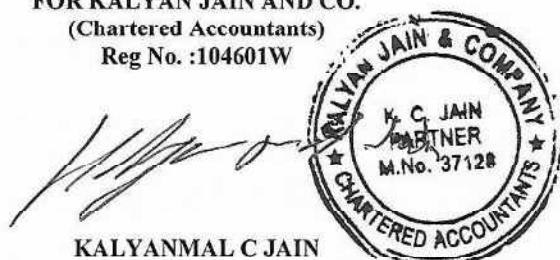
Date: 04/09/2023

Place : Mumbai

**FOR KALYAN JAIN AND CO.**

(Chartered Accountants)

Reg No. :104601W



KALYANMAL C JAIN

Partner

M.No. : 037128

ASPRI SPIRITS PRIVATE LIMITED  
(CIN: U15500MH2004PTC148284)

Consolidated Balance Sheet As On 31st March, 2023

(Figures in lakhs)

Particulars	Note No.	As on 31st March 2023	As on 31st March 2022
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	1	38.51	38.51
(b) Reserves and surplus	2	3,343.63	1,662.74
(c) Money Received against share warrents			
<b>Equity attributable to the equity shareholders of the Company</b>		<b>3,382.14</b>	<b>1,701.25</b>
Non -Controlling Interest	19	4.48	
<b>Total Equity</b>		<b>3,386.62</b>	<b>1,701.25</b>
<b>2 Share application money pending allotments</b>			
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	3	475.38	1,116.32
(b) Deferred tax liabilities (net)		30.47	24.61
(c) Other Long Term Liabilities		-	
(d) Long term provision		-	
<b>4 Current liabilities</b>			
(a) Short Term Borrowings	4	3,756.71	3,352.75
<b>(b) Trade payables</b>			
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		2,821.62	1,030.35
(c) Other current liabilities	5	1,117.13	278.79
(d) Short-term provisions	6	1,031.39	467.22
	<b>TOTAL</b>	<b>12,619.32</b>	<b>7,971.29</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(i) Property, Plant and Equipment	20	712.46	753.16
(ii) Intangible assets		1.15	1.29
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	7	168.19	82.91
(c) Deferred Tax Assets		0.75	0.23
(d) Long term loans and Advances		-	
(e) Other Non Current Assets		-	
<b>2 Current assets</b>			
(a) Current Investments			
(b) Inventories	8	2,393.88	813.60
(c) Trade receivables		8,536.08	4,694.17
(d) Cash and cash equivalents	9	140.26	402.58
(e) Short-term loans and advances	10	467.93	1,127.53
(f) Other Current Assets	11	198.62	95.82
	<b>TOTAL</b>	<b>12,619.32</b>	<b>7,971.29</b>

See accompanying notes forming part of the financial statements

In terms of our report attached.

For Kalyan Jain & Co.

Chartered Accountants

FRN No.104601W

(K. C. JAIN)

Partner

Place: Mumbai

Date: 04.09.2023



For and on Behalf of the Board

For Aspri Spirits Private Limited

Mr. Gautam Matai

Director

DIN: 01784232

Place: Mumbai

Date: 04.09.2023

Mr. Alayappa B. Appaiah

Director

DIN: 06946924

Place: Mumbai

Date: 04.09.2023

ASPRI SPIRITS PRIVATE LIMITED  
(CIN: U15500MH2004PTC148284)

CONSOLIDATED STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

(Figures in lakhs)

Particulars	Note No.	As on 31st March 2023	As on 31st March 2022
<b>I Revenue from operations (gross)</b>	12	33,429.03	19,134.28
Less: Excise Duty		-	
Revenue from operations (net)		33,429.03	19,134.28
<b>II Other Income</b>	13	28.91	86.16
<b>III Total Income (I+II)</b>		33,457.94	19,220.44
<b>IV Expenses</b>			
(a) Cost of materials consumed			
(b) Purchase of Stock in Trade	14	24,603.82	12,918.99
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	15	(1,580.28)	265.60
(d) Employee benefits expenses	16	1,934.54	1,501.94
(e) Finance costs	17	378.98	427.42
(f) Depreciation and amortisation expenses		63.63	64.53
(g) Other expenses	18	5,571.71	3,549.79
<b>Total Expenses</b>		30,972.41	18,728.27
<b>V Profit before exceptional and extraordinary item and tax</b>		2,485.53	492.17
<b>VI Exceptional Items</b>		-	-
<b>VII Profit before extraordinary item and tax</b>		2,485.53	492.17
<b>VIII Extraordinary Items</b>		-	-
<b>IX Profit before Tax</b>		2,485.53	492.17
<b>X Tax Expense:</b>			
(a) Current tax expense		797.37	166.77
(b) Deferred tax		5.34	6.22
(b) Earlier Year Income tax		1.44	0.01
<b>XI Profit / (Loss) for the period from continuing operations</b>		1,681.38	319.16
<b>XII Profit / (Loss) from discontinuing operations</b>		-	-
<b>XIII Tax from discontinuing operations</b>		-	-
<b>XIV Profit/ (Loss) from discontinuing operations</b>		-	-
<b>XV Profit for the year before non-controlling interests</b>		1,681.38	319.16
Non-Controlling Interests		(0.48)	
<b>XVI Profit for the year attributable to the owners of the company</b>		1,680.90	
<b>XVI Earning per equity share:</b>			
(1) Basic		436.6645	82.8889
(2) Diluted		436.6645	82.8889

In terms of our report attached

For Kalyan Jain & Co.,  
Chartered Accountants

FRN No.104601W

(K. C. JAIN)  
Partner  
Place: Mumbai  
Date: 04.09.2023



For and on Behalf of the Board  
For Aspri Spirits Private Limited

Mr. Gautam Matai

Director

DIN: 01784232

Place: Mumbai

Date: 04.09.2023

Mr. Aiyappa B. Appaiah

Director

DIN: 06946924

Place: Mumbai

Date: 04.09.2023

ASPRI SPIRITS PRIVATE LIMITED NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET					
Note -1. SHARE CAPITAL		As on 31st March 2023		As on 31st March 2022	
Particulars		Number of shares	Rs.	Number of shares	Rs.
<b>(a) Authorised</b>					
400,000 Equity shares of Rs.10/- each with voting rights	4,00,000	40	4,00,000	40	
50,000 Preference Shares of Rs.100/- each	50,000	50	50,000	50	
<b>(b) Issued, Subscribed and Paid up</b>	3,85,051	39	3,85,051	39	
385051 Equity shares of Rs.10 each with voting rights	3,85,051	39	3,85,051	39	
<b>Total</b>	<b>3,85,051</b>	<b>39</b>	<b>3,85,051</b>	<b>39</b>	
<b>List of Shareholders holding more than 5% share capital</b>					
Name of Shareholders	No. of Shares	%	Value/Share	Total Value	
Jaikishan Matai	87,998	22.85	10	8.80	
Jackie Sham Matai HUF	58,501	15.19	10	5.85	
Gautam Matai	37,125	9.64	10	3.71	
Parameshwari Narang	46,038	11.96	10	4.60	
Nandkishore Matai	28,914	7.51	10	2.89	
Pavan Narang	20,001	5.19	10	2.00	
Arun kumar Bangalore	32,922	8.55	10	3.29	
Emerald Electronics Pvt Ltd	36,700	9.53	10	3.67	
<b>TOTAL</b>	<b>3,48,199.00</b>	<b>90.43</b>		<b>34.82</b>	

#### NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Jaikishan Matai	87,998	22.85	0

Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Jaikishan Matai	87,998	22.85	0

#### NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current	Changes in Equity Share Capital during	Balance at the end of the current reporting period
39	0	39	0	0

Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
39	0	39		0



*Smiley*

*[Signature]*

## ASPRI SPIRITS PRIVATE LIMITED

## CONSOLIDATED NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

## Note 2 RESERVES AND SURPLUS

(Figures in lakhs)

Particulars	As on 31st March 2023	As on 31st March 2022
<b>(A) Securities premium account</b>		
Opening balance	222.95	222.95
Closing balance	222.95	222.95
<b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	1,439.78	1,030.58
Add: Profit / (Loss) for the year	1,680.90	409.21
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
<b>Closing balance</b>	<b>3,120.68</b>	<b>1,439.78</b>
<b>Total</b>	<b>3,343.63</b>	<b>1,662.74</b>

## Note 3 LONG TERM BORROWINGS

Particulars	As on 31st March 2023	As on 31st March 2022
<b>UNSECURED LOANS</b>		
<b>Loan from Director &amp; Relatives</b>		
Aiesha Jaikishan Matai	11.30	11.30
Arun Kumar V Bangalore	10.09	10.09
Ask Agencies and Investment Pvt Ltd	109.55	99.43
Duru Matai	5.00	5.00
Exotic Cuisines Pvt. Ltd.	-	101.30
Gautam Matai	23.10	23.10
Jackie Matai (HUF)	0.05	0.05
Jaikishan Sham Matai	14.87	14.87
Nandkishore Matai	3.59	3.59
Parmeshwari Vijay Narang	95.51	95.51
Pavan Narang	55.44	55.44
Payal Narang	10.98	10.98
Prashant Matai	1.54	1.54
Pritish Jaikishan Matai	8.53	8.53
Sunrise Petroleum Services	125.83	18.71
Aspri Spirits Pvt Ltd	-	656.88
<b>TOTAL</b>	<b>475.38</b>	<b>1,116.32</b>



*Amritar*

*Dinesh*

**ASPRI SPIRITS PRIVATE LIMITED**

**Note 4 SHORT TERM BORROWINGS**

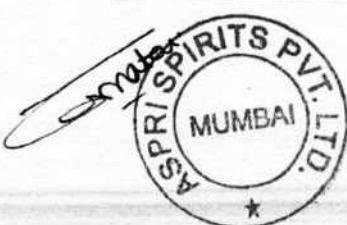
	As on 31st March 2023	As on 31st March 2022
<b><u>SECURED LOANS</u></b>		
CASH CREDIT	2,694.35	2,359.65
(Secured against hypothecation of Stocks and Debtors and Mortgage of Office Premises)		
ICICI Bank Ltd- Car Loan LAMUM00036800912	-	2.84
HDFC Bank TERM LOAN A/c 120091712	113.85	219.54
HDFC Bank Ltd- Car Loan A/c No-97335220	39.14	46.66
ECLGS-HDFC	244.96	380.87
ECLGS-HDFC-2 (452183314)	343.20	343.20
HDFC Bank Buyers Credit	321.21	-
<b>TOTAL</b>	<b>3,756.71</b>	<b>3,352.75</b>

**Note 5 OTHER CURRENT LIABILITIES**

	Particulars	As on 31st March 2023	As on 31st March 2022
Creditors For Advance		(784.40)	(331.13)
Expenses Payable		1,901.52	609.92
Others		-	
<b>Total</b>		<b>1,117.13</b>	<b>278.79</b>

**Note 6 SHORT TERM PROVISIONS**

	Particulars	As on 31st March 2023	As on 31st March 2022
<b>(a) Provision for employee benefits</b>			
P.F. Payable		0.38	0.39
ESIC Payable (Employee & Employer)		(0.05)	(0.04)
Professional Tax		0.21	0.16
<b>(b) Provision - for TAX</b>			
Provision for Income Tax(Prior Years)		-	-
Provision for Income Tax(2022-23)		430.77	166.77
<b>(c) Provision - Others</b>			
CST Payable		21.76	17.28
CST Payable-Assessment Pending		50.12	46.82
TDS Payable		66.32	61.49
GST Payable		(63.02)	(160.79)
TCS - Payable(Sales)		18.24	10.71
Sales Tax Appeal Payment (VAT)		(61.97)	(61.97)
VAT Payable		500.81	384.45
Other Payables		65.87	-
Audit Fees Payable		1.94	1.94
<b>Total</b>		<b>1,031.39</b>	<b>467.22</b>



**ASPRI SPIRITS PRIVATE LIMITED**

**Note 7 NON CURRENT INVESTMENTS**

Particulars	As on 31st March 2023	As on 31st March 2022
	Rs.	Rs.
Fixed Deposit	168.10	82.82
Share Investments ( Asdis Drinks India Private Ltd)	-	-
Share Investments (Drinkasaur Share)	0.09	0.09
Share Investments (Ulukva India Pvt Ltd)	-	-
<b>Total</b>	<b>168.19</b>	<b>82.91</b>

**Note 8 INVENTORIES**

(At lower of cost and net realisable value)

Particulars	As on 31st March 2023	As on 31st March 2022
	Rs.	Rs.
Finished Goods	2,393.88	813.60
Raw Material (including Packing Material)	-	-
WIP	-	-
Stock with Consignee	-	-
<b>Total</b>	<b>2,393.88</b>	<b>813.60</b>

**Note 9 CASH AND CASH EQUIVALENTS**

Particulars	As on 31st March 2023	As on 31st March 2022
	Rs.	Rs.
A) Cash In Hand	4.66	3.68
B) Bank Balance	135.60	398.90
<b>Total</b>	<b>140.26</b>	<b>402.58</b>



**ASPRI SPIRITS PRIVATE LIMITED**

**Note 10 SHORT TERM LOANS AND ADVANCES**

Particulars	As on 31st March 2023	As on 31st March 2022
	Rs.	Rs.
Advances for Purchases	-	-
Advances to Suppliers	-	-
Security Deposits	156.48	111.28
Income Tax Refund (A.Y.2015-16)	4.57	4.57
Income Tax Advance (A.Y.2018-19)	6.95	-
Income Tax Advance (A.Y.2020-21)	-	6.16
Income Tax Advance (A.Y.2021-22)	-	-
Income Tax Advance (A.Y.2022-23)	0.00	93.54
Income Tax Advance (A.Y.2023-24)	0.15	-
GST INPUT	-	-
Other Advances	294.42	907.76
Staff Loan	4.83	4.05
TDS Receivable P.Y	0.52	0.17
TDS Receivable A.Y 2022-23	-	-
<b>Total</b>	<b>467.93</b>	<b>1,127.53</b>

**Note 11 OTHER CURRENT ASSETS**

Particulars	As on 31st March 2023	As on 31st March 2022
	Rs.	Rs.
A) Preliminary exps. w/off	0.96	1.84
B) fixed assets scrap	-	-
C) Prepaid Expenses	197.65	93.98
<b>Total</b>	<b>198.62</b>	<b>95.82</b>



ASPRI SPIRITS PRIVATE LIMITED

Note 12 REVENUE FROM OPERATIONS		(Figures in lakhs)
Particulars	As on 31st March 2023	As on 31st March 2022
Sale of Goods	33,429.03	19,134.28
<b>Total - Sales</b>	<b>33,429.03</b>	<b>19,134.28</b>
<b>Note 13 OTHER INCOME</b>		
Particulars	As on 31st March 2023	As on 31st March 2022
FD Interest	5.68	12.36
Bank Interest -Received	0.12	0.07
Interest Receivable on Loan	22.33	55.93
Interest on I.T Refund	0.79	-
Fees- Sales Promotion	-	17.57
Profit/Loss on Sale of Fixed Assets	-	0.22
<b>Total</b>	<b>28.91</b>	<b>86.16</b>
<b>Note 14 PURCHASE OF STOCK IN TRADE</b>		
Particulars	As on 31st March 2023	As on 31st March 2022
<b>Add: Purchases</b>		
Import	9,812.81	6,845.04
Domestic	4,559.50	
Clearing & Forwarding Charges	321.22	226.22
Custom Duty	5,958.35	3,770.58
Excise Duty	3,273.15	1,713.90
Permit Expenses	12.87	-
Import Fee-	8.18	15.10
Packing Charges	1.27	0.44
Warehouse Charges & Rent	656.47	347.72
<b>Purchase of Stock in Trade</b>	<b>24,603.82</b>	<b>12,918.99</b>
<b>Note 15 CHANGE IN INVENTORIES</b>		
Particulars	As on 31st March 2023	As on 31st March 2022
<b>Inventories at the end of the year:</b>		
Finished goods	2,393.88	813.60
Work-in-progress	-	-
	<b>2,393.88</b>	<b>813.60</b>
<b>Inventories at the beginning of the year:</b>		
Finished goods	813.60	1,079.20
	<b>813.60</b>	<b>1,079.20</b>
<b>Net (increase) / decrease</b>	<b>(1,580.28)</b>	<b>265.60</b>






ASPRI SPIRITS PRIVATE LIMITED

Note 16 EMPLOYEE BENEFIT EXPENSES		(Figures in lakhs)
Particulars	As on 31st March 2023	As on 31st March 2022
Salary A/c	1,440.90	1,219.76
DATA Expenses	90.22	64.27
Bonus	126.31	17.33
P.F. Employers' Contribution	3.26	4.43
Group Gratuity Cash Accumulation	11.91	13.60
ESIC Employer's Contribution	0.90	1.73
Incentive to Staff	85.43	96.35
Insurance Staff	11.39	21.35
Manpower Reimbursement Expenses	56.13	-
Recruitment Agency Charges	37.95	44.03
Sodexo Meal Pass Service Charges	0.12	0.13
Staff Welfare Exps.	68.64	16.98
Relocation Expenses - Staff	1.35	1.98
<b>Total</b>	<b>1,934.54</b>	<b>1,501.94</b>

Note 17 FINANCE COST

Particulars	As on 31st March 2023	As on 31st March 2022
Bank Interest	292.33	267.63
Interest on Unsecured loan	52.35	136.85
Bank Charges	34.29	22.94
<b>Total</b>	<b>378.98</b>	<b>427.42</b>

Note 18 OTHER EXPENSES

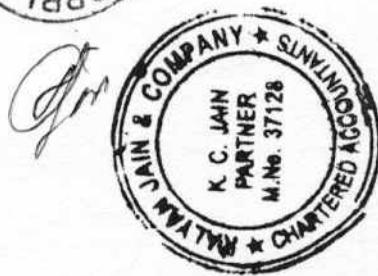
Particulars	As on 31st March 2023	As on 31st March 2022
Audit Fees	1.94	1.94
Audit Expenses	0.55	0.09
Discounts, Incentives & Promotion Expenses	3,875.46	2,371.94
Communication Exp	17.95	17.20
Conveyance Exps.	11.87	16.60
Computer Expenses	-	0.51
License Fees	42.53	66.46
Label Registration Expenses	98.41	87.45
Loading & Unloading Charges	2.63	2.51
Legal & Professional Fee	231.12	127.92
Commitment Charges	-	5.47
Motor Car Expenses	-	1.18
Office Expenses	188.06	163.74
Subscription & Membership	1.68	1.55
GST Input	425.64	291.44
Interest on VAT/CST	41.96	35.93
Local MVAT Ineligible	9.66	-
CST Paid /VAT Paid	19.40	2.19
Bottling Charges	4.00	10.00
Printing Material	0.36	0.78
Special Fee - APBCL	-	1.00
Licence Fees	0.09	
Preliminary Expenses W/off	0.87	0.87
Travelling Expenses	161.12	57.14
Balances Written Off	0.36	0.18
Transport Charge	390.30	242.74
Vehicle Expenses	45.72	42.99
<b>Total</b>	<b>5,571.71</b>	<b>3,549.79</b>



ASPRI SPIRITS PRIVATE LIMITED

Note 19 DISCLOSURE OF A SUBSIDIARY THAT HAS NON-CONTROLLING INTERESTS

Name of the subsidiary	Principal of business	Country of Incorporation	Held by non-controlling interest	As on 31st March 2023	As on 31st March 2022
Uluvka India Private Limited	India	India	Beneficial Ownership Voting Power	60% 60%	100% 100%
<b>Total</b>	-	-			
<b>NON-CONTROLLING INTEREST</b>					
Uluvka London Limited			Beneficial Ownership Voting Power	40% 40%	0% 0%
Equity Share Profit/(Loss) allocated to non-controlling interests for the year				4.00 0.48	0.00 0.00
<b>TOTAL</b>				<b>4.48</b>	<b>0.00</b>



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Note - 20

ASPRI SPIRITS PRIVATE LIMITED  
STATEMENT OF FIXED ASSETS, AS ON 31ST MARCH 2023

PARTICULARS	G R O S S ----- B L O C K			DEPRECIATION			NET - B L O C K	
	AS ON 01-04-2022	ADDITIONS Before 30.09.2022	ADDITIONS After 30.09.2022	SALE during the year	AS ON 31.3.2023	UP TO 01.04.2022	FOR THE YEAR	AS ON 31.03.2023
Furniture & Fixture	53.07	-	-	-	53.07	47.40	1.48	48.88
Computers	105.75	7.50	15.18	0.35	128.07	93.55	13.36	106.92
Intangible Assets	3.75	0.22	0.01	-	-	3.99	2.47	0.36
Motor Vehical	133.03	-	-	-	133.03	98.05	10.92	108.96
Office Equipements	38.68	0.13	-	-	-	38.81	36.23	1.08
OFFICE PREMISES UNIT NO-1203	804.39	-	-	-	804.39	112.62	33.68	146.31
Torque Metere	1.60	-	-	-	-	1.60	0.84	0.34
Dia Mould	4.50	-	-	-	-	4.50	0.23	1.92
Semi Auto Sealing Machine	1.80	-	-	-	-	1.80	0.72	0.49
Torque Tester	-	-	-	0.11	-	0.11	-	0.00
<b>TOTAL</b>	<b>1,146.56</b>	<b>7.85</b>	<b>15.29</b>	<b>0.35</b>	<b>1,169.36</b>	<b>392.11</b>	<b>63.63</b>	<b>455.75</b>
<b>PREVIOUS YEAR</b>								<b>754.45</b>

As per our report of even date attached

For Kalyan Jain & Co.  
Chartered Accountants  
FRN No.104601W

  
(K. C. JAIN )  
Partner  
Place: Mumbai  
Date: 04.09.2023

		Mr. Aiyappa B. Appaiah Director DIN: 01784232 Date: 04.09.2023
---	--	---



Mr. Aiyappa B. Appaiah

Director

DIN: 06946924  
Date: 04.09.2023

**ASPRI SPIRITS PRIVATE LIMITED**  
(CIN: U15500MH2004PTC148284)  
**Consolidated Statement of Cash Flows**  
For the Years Ending March 31, 2022 and March 31, 2023

	2023	2022
<b>Cash Flows from Operating Activities</b>		
Net Income	1,681.38	319.16
<b>Add: Expenses Not Requiring Cash:</b>		
Depreciation	63.63	64.53
Income Tax	797.37	166.77
Differed Tax	5.34	6.22
Tax of Previous year	1.44	0.00
Other (Non-Controlling Interests)	(0.48)	-
Other (Balance Written Off)	-	(0.15)
	<b>867.30</b>	<b>237.37</b>
<b>Add:- Decrease in Current Assets :-</b>		
Inventories	(1,580.28)	265.60
Trade receivables	(3,841.91)	(887.72)
Short-term loans and advances	659.60	292.88
Other Current Assets	(102.79)	-
Long term loans and advances	-	(36.00)
	<b>(4,865.38)</b>	<b>(365.24)</b>
<b>Less :- Increase in Current Assets :-</b>		
Inventories	-	-
Short-term loans and advances	-	-
Trade receivable	-	-
Other current assets	-	-
	<b>-</b>	<b>-</b>
<b>Add:- Increase in Current Liability :</b>		
Short Term Borrowings	403.96	-
Trade payables	1,791.27	262.91
Other current liabilities	838.33	261.74
Short-term provisions	(234.64)	182.68
Non -Controlling Interest	4.48	-
	<b>2,803.40</b>	<b>707.33</b>
<b>Less;- Decrease in Current Liabilities-</b>		
Short Term Borrowings	-	-
Trade payables	-	-
Short Term Provision	-	-
Short-term provisions	-	-
Other current liabilities	-	-
	<b>-</b>	<b>-</b>
<b>Net Cash from Operating Activities</b>	<b>486.70</b>	<b>898.63</b>
<b>Cash Flows from Investing Activities</b>		
Add:- Sale of Fixed Assets	0.35	0.28
Less:- Purchase of New Equipment	23.15	19.87
Add:- Investments Decreased	(85.28)	10.00
Less:- Investments Increased	-	-
<b>Net Cash Used for Investing Activities</b>	<b>(108.08)</b>	<b>(9.59)</b>
Add Share Capital	-	(10.00)
Add Long-term borrowings	(640.94)	(861.80)
Less:- Long-term borrowings	-	-
<b>Net Cash from Financing Activities</b>	<b>(640.94)</b>	<b>(871.80)</b>
NET INCREASE/(DECREASE) IN CASH	(262.32)	17.25
CASH, & CASH EQUIVALENT AT THEBEGINNING OF YEAR	402.58	385.33
<b>CASH, &amp; CASH EQUIVALENT AT THE END OF YEAR</b>	<b>140.26</b>	<b>402.58</b>

For Kalyan Jain & Co  
Chartered Accountants

(K. C. JAIN )  
Partner  
Place: Mumbai  
Date: 04.09.2023  
UDIN:



For and on Behalf of the Board  
For Aspri Spirits Private Limited

Mr. Gautam Matai  
Director  
DIN: 01784232  
Place: Mumbai  
Date: 04.09.2023

Mr. Aiyappa B. Appaiah  
Director  
DIN: 06946924  
Place: Mumbai  
Date: 04.09.2023

**M/S ASPRI SPIRITS PRIVATE LIMITED**  
**CONSOLIDATED BALANCE SHEET ABSTRACT IN COMPANIES GENERAL BUSINESS PROFILE**  
**AS PER SCHEDULE III OF THE COMPANIES ACT,2013**

**I. Registration Details**

Registration No.	148284
State Code	11
Balance Sheet Date	31.03.2023

**II. Capital Raised during the year**

(Amount in Rs.Lacs)

Public Issues	0.00
Right Issue	0.00
Bonus Issue	0.00
Private Placement	0.00

**III. Position Of Mobilisation and Deployment of Funds**

(Amount in Rs. Lacs)

Total Liabilities	12619.32
Total Assets	12619.32
Sources Of Funds	
Paidup Capital	38.51
Reserve & Surplus	3343.63
Secured Loans	3756.71
Unsecured Loans	475.38

Application Of Fund

Net Fixed Assets	713.61
Investment	168.19
Net Current Assets	9359.16
Miscellaneous Expenditure	198.62

**IV. Performance Of the Comapny**

(amount in Rs. Lacs)

Total Turnover	33457.94
Total Expenditure	30972.41
Profit Before Tax	2485.53
Profit After Tax	1681.38
Earning per Share	436.66
Dividend Rate (%)	0

**V. Generic Name Of Principal Products of the Company**

As per our report of even date attached

For Kalyan Jain & Co.  
Chartered Accountants

(K. C. JAIN )  
Partner

Date: 04.09.2023  
Place: Mumbai



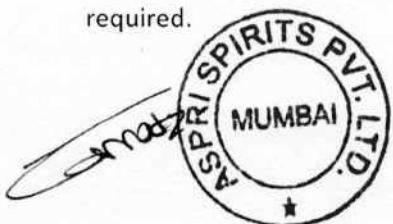
Mr. Gautam Matai  
Director  
DIN: 01784232  
Place: Mumbai  
Date: 04.09.2023

Mr. Aiyappa B. Appaiah  
Director  
DIN: 06946924  
Place: Mumbai  
Date: 04.09.2023

## ASPRI SPIRITS PVT. LTD.

### NOTES : FORMING PART OF CONSOLIDATED FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

- 1) **CORPORATE INFORMATION:** Aspri Spirits Pvt. Ltd. (the "Parent") is a private limited company having registered office at 1203 C/o Riana Business Center, "A" Wing, 12th Flr, Kanakia WallStreet, Chakala, Andheri (E) Mumbai Maharashtra-IN 400093. Aspri Spirits Pvt. Ltd. having following as its Subsidiaries
  - i) Asdis Drinks India Private Limited
  - ii) Uluvka India Private Limited.
- 2) **SIGNIFICANT ACCOUNTING POLICIES :**
  - i. **Basis of Accounting**  
The Consolidated Financial statements are prepared under historical cost basis and Comply with accounting standard issued by Institute of Chartered Accounts of India referred to the provision of Companies Act 2013.
  - ii. **Fixed Assets**  
All fixed assets are stated at cost of acquisition
  - iii. **Sales**  
The Company recognizes sales at the point of dispatch of goods to the customer. Intercompany sales have been eliminated as per AS 21.
  - iv. **Depreciation**  
Depreciation on fixed assets has been provided on Written down method at the rates specified in Companies' Act 2013.
  - v. **Valuation of Inventories**  
Finished goods are valued at lower of cost or net realizable value. The stock is verified & certified by the Management
  - vi. **Foreign Exchange Fluctuation**  
The transactions in foreign exchange are accounted at exchange rate prevailing on the date of transaction. Any exchange gain or losses arising out of subsequent fluctuation are accounted for in the Profit & Loss Accounts, except those relating to acquisition of fixed assets which are adjusted to cost of assets.
  - vii. **Deferred Taxation**  
Deferred Tax provided accordingly to Accounting Standard 22.
  - viii. **Pre-Operative Expense:** There is no pre- operative expenses in the previous year.
1. In the opinion of the Board of Directors, the Current Assets, Loans & Advances have full value on realization in the ordinary course of business, at least of the amount stated in the Balance Sheet. The provision for depreciation & other known liabilities is adequate and not in excess of what is required.



A handwritten signature of "K. C. JAIN" in black ink.

2.	Provision for the Income Tax has been made as per the Tax applicable to the company.		
3.	Additional information pursuant to the provisions of the Companies Act, 2013 (to the extent applicable).		
i)	Break up of expenditure incurred	2022-2023	2021-2022
	on employees who are in receipt of remuneration of not less than,		
	(a) Rs.1,02,00,000/- and employed throughout the year.	258.01	NIL
	No. of Employees	2	NIL
	Salary, Allowance, Perquisites		
	(b) Rs.8,50,000/- per month and employed for part of the year.	NIL	NIL
	No. of Employees Salary, Allowance & Perquisites		
ii)	Expenditure in Foreign Currency	9,519.85	4,307.36
iii)	Earning in Foreign Currency	2,413.43	982.83
iv)	Value of Imported and Indigenous Raw Material consumed & percentage of each to total consumption.		
	Imported	NIL	NIL
	Indigenous	NIL	NIL

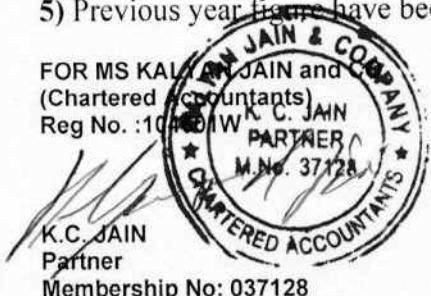
v) Since company is Trading Company quantity detail are as below;

S.No	Item Name	Unit	Opening Stock	Purchases during the year	Sales during the year	Closing Stock
1	Spirits, Wine & Liquor	Numbers	326,944	67,51,641	62,14,444	864,141
2	Vodka	Numbers	NIL	21,342	12,834	8508

#### ix) corporate social responsibility

During the year Company has posted profit of more than 500 Lakhs. Hence, the provisions of CSR are to be complied with.

5) Previous year figures have been regrouped wherever required.



Date: 4<sup>th</sup> September 2023  
Place: Mumbai



For and on behalf of the Board of  
Aspri Spirits Private Limited

Gautam Matai  
Director  
DIN: 01784232

Aiyappa Appaiah  
Director  
DIN: 06946924

Date: 4<sup>th</sup> September 2023  
Place: Mumbai