

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 **18th 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

Registered Address: 1203 c/o Kiana Business Center, "A" Wing, 12th Floor, Kanakia Wallstreet, Chakala,
Andheri-Kurla Road, Andheri East, Mumbai -400093, Maharashtra, India.
TEL.: 022-4250 5100 / 2640 1995; Fax: 022 4250 5101; Email: mail@asprispirits.com ; Website: www.asprispirits.com
CIN NO. U15500MH2004PTC148284

DIRECTORS REPORT

To,
The Members of
ASPRI SPIRITS PRIVATE LIMITED

Your directors are pleased to present the **19TH ANNUAL REPORT** of the Company together with the Audited Financial Statements and Auditors' Report of the Company for the financial year ended on 31st 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	01.04.2022 - 31.03.2023	01.04.2021 - 31.03.2022
Revenue	33,383.80	18,818.08	33,429.03	19,134.28
Other Income	147.36	86.11	28.91	86.16
Total Income	33,531.16	18,904.18	33,457.94	19,220.44
Net Profit/(Loss) (PBDT)	2,662.30	644.89	2,549.16	556.69
Less: Depreciation	60.40	62.49	63.63	64.53
Profit after depreciation but before tax (PBT)	2,601.63	582.41	2,485.53	492.17
Less: Taxes	804.45	173.20	804.14	173.01
Net profit / (loss) for the period	1,797.18	409.21	1,681.38	319.66
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	319.66
No. of Shares	3,85,051	3,85,051	3,85,051	3,85,051
Earnings Per share	466.74	106.27	436.66	82.89
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 31st 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.

ASPRI SPIRITS PRIVATE LIMITED

Registered Address: 1203 c/o Riana Business Center, "A" Wing, 12th Floor, Kanakia Wallstreet, Chakala,
Andheri-Kurla Road, Andheri East, Mumbai -400093, Maharashtra, India.
TEL.: 022-4250 5100 / 2640 1995 Fax: 022 4250 5101 Email: mail@asprispirits.com : Website: www.asprispirits.com
CIN NO. U15500MH2004PTC148284

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 19th Annual General Meeting until the conclusion of 24th Annual General Meeting.

ASPRI SPIRITS PRIVATE LIMITED

Registered Address: 1203 c/o Riana Business Center, "A" Wing, 12th Floor, Kanakia Wallstreet, Chakala,
Andheri-Kurla Road, Andheri East, Mumbai -400093, Maharashtra, India.
TEL: 022-4250 5100 / 2640 1995; Fax: 022 4250 5101; Email: mail@asprispirts.com ; Website: www.asprispirts.com
CIN NO. U15500MH2004PTC148284

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

ASPRI SPIRITS PRIVATE LIMITED

Registered Address: 1203 c/o Riana Business Center, "A" Wing, 12th Floor, Kanakia Wallstreet, Chakala,
Andheri-Kurla Road, Andheri East, Mumbai -400093, Maharashtra, India.
TEL.: 022-4250 5100 / 2640 1995; Fax: 022 4250 5101; Email: mail@asprispirits.com ; Website: www.asprispirits.com
CIN NO. U15500MH2004PTC148284

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 Uluva 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".

ASPRI SPIRITS PRIVATE LIMITED

Registered Address: 1203 c/o Riana Business Center, "A" Wing, 12th Floor, Kanakia Wallstreet, Chakala,
Andheri-Kurla Road, Andheri East, Mumbai -400093, Maharashtra, India.
TEL.: 022-4250 5100 / 2640 1995: Fax: 022 4250 5101: Email: mail@asprispirits.com : Website: www.asprispirits.com
CIN NO. U15500MH2004PTC148284

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 12 months Amount (Rs.) (FOB)	01.04.2021 - 31.03.2022 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.



ASPRI SPIRITS PRIVATE LIMITED

Registered Address: 1203 c/o Riana Business Center, "A" Wing, 12th Floor, Kanakia Wallstreet, Chakala,
Andheri-Kurla Road, Andheri East, Mumbai -400093, Maharashtra, India.
TEL.: 022-4250 5100 / 2640 1995: Fax: 022 4250 5101: Email: mail@asprispirits.com : Website: www.asprispirits.com
CIN NO. U15500MH2004PTC148284

29. Corporate Social Responsibility

Considering that the net profit as on 31st 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:

- that in the preparation of the Annual Accounts for the financial year ended 31st March, 2023; the applicable Accounting Standards had been followed along with proper explanation relating to material departures.
- 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.
- 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.
- that the Directors had prepared the accounts for the financial year ended 31st March, 2023 on a going concern basis.
- 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

ASPRI SPIRITS PRIVATE LIMITED

Registered Address: 1203 c/o Riana Business Center, "A" Wing, 12th Floor, Kanakia Wallstreet, Chakala, Andheri-Kurla Road, Andheri East, Mumbai -400093, Maharashtra, India.
TEL.: 022-4250 5100 / 2640 1995: Fax: 022 4250 5101: Email: mail@asprispirits.com : Website: www.asprispirits.com
CIN NO. U15500MH2004PTC148284

"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 th 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	
A. Promoters									
(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...	-	-	-	-	-	-	-	-	-
Sub-total (A)(1):	-	87998	87998	22.85	-	87998	87998	22.85	-
(2) Foreign									
a) NRIs-Individuals	-	-	-	-	-	-	-	-	-

ASPRI SPIRITS PRIVATE LIMITED

Registered Address: 1203 c/o Riana Business Center, "A" Wing, 12th Floor, Kanakia Wallstreet, Chakala,
Andheri-Kurla Road, Andheri East, Mumbai -400093, Maharashtra, India.
TEL.: 022-4250 5100 / 2640 1995; Fax: 022 4250 5101; Email: mail@asprispirits.com ; Website: www.asprispirits.com
CIN NO. U15500MH2004PTC148284

b) Other-Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks/FI	-	-	-	-	-	-	-	-	-
e) Any Other...	-	-	-	-	-	-	-	-	-
Sub-total (A)(2):	-	-	-	-	-	-	-	-	-
Total Shareholding of Promoter (A)=(A) (1) +(A)(2)	-	87998	87998	22.85	-	87998	87998	22.85	-
B. Public Shareholding									
(1) Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks /FI	-	-	-	-	-	-	-	-	-
c) Central Govt.	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIs	-	-	-	-	-	-	-	-	-
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	-
C. Shares held by Custodian for GDRs & ADRs									
	-	-	-	-	-	-	-	-	-
Grand Total (A) +(B) +(C)	-	385051	385051	100	-	385051	385051	100	-

ASPRI SPIRITS PRIVATE LIMITED

Registered Address: 1203 c/o Riana Business Center, "A" Wing, 12th Floor, Kanakia Wallstreet, Chakala,
Andheri-Kurla Road, Andheri East, Mumbai -400093, Maharashtra, India.
TEL.: 022-4250 5100 / 2640 1995; Fax: 022 4250 5101; Email: mail@asprispirits.com ; Website: www.asprispirits.com
CIN NO. U15500MH2004PTC148284

(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 (eg. 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	15.10	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	-	-	-	-

ASPRI SPIRITS PRIVATE LIMITED

Registered Address: 1203 c/o Riana Business Center, "A" Wing, 12th Floor, Kanakia Wallstreet, Chakala,
Andheri-Kurla Road, Andheri East, Mumbai -400093, Maharashtra, India.
TEL.: 022-4250 5100 / 2640 1995: Fax: 022 4250 5101: Email: mail@asprispirits.com : Website: 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
5	Arunkumar Bangalore				
	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
6	Nandkishore Matai				
	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
7	Pavan Narang				
	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
8	Whiteline Impex Private Ltd				
	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
9	Vrutika Matai				
	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
10	Duru Matai				
	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.	Mr. 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.,)	-	-	-	-

ASPRI SPIRITS PRIVATE LIMITED

Registered Address: 1203 c/o Riana Business Center, "A" Wing, 12th Floor, Kanakia Wallstreet, Chakala,
Andheri-Kurla Road, Andheri East, Mumbai -400093, Maharashtra, India.
TEL.: 022-4250 5100 / 2640 1995; Fax: 022 4250 5101; Email: mail@asprispirits.com ; Website: www.asprispirits.com
CIN NO. U15500MH2004PTC148284

	At the end of the year	37125	9.64	37125	9.64
2.	Mr. Aiyappa Appaiah				
	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				
Indebtedness at the beginning of the financial year	Secured Loan	Unsecured Loan	Deposits	Total Indebtedness
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
Total (i + ii + iii)	32,85,30,472	4,59,44,476	0	37,44,74,948
Change in indebtedness during the financial year				
• 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
Net Change	4,41,00,421	5,90,000	0	4,46,90,421
Indebtedness at the end of financial year				
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
Total (i + ii + iii)	37,26,30,895	4,75,38,209	0	42,01,69,104

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.	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 section 17(3) Income-tax Act, 1961	-
2.	Stock Option	-
3.	Sweat Equity	-
4.	Commission	-

ASPRI SPIRITS PRIVATE LIMITED

Registered Address: 1203 c/o Riana Business Center, "A" Wing, 12th Floor, Kanakia Wallstreet, Chakala,
Andheri-Kurla Road, Andheri East, Mumbai -400093, Maharashtra, India.
TEL: 022-4250 5100 / 2640 1995: Fax: 022 4250 5101: Email: mail@asprispirits.com : Website: www.asprispirits.com
CIN NO. U15500MH2004PTC148284

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

B. Remuneration to other directors:

Sr. No.	Particulars of Remuneration	Mr. Gautam Matai Director	Mr. Aiyappa Appalah 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 section 17(3) Income-tax Act, 1961	-	-
2.	Stock Option	-	-
3.	Sweat Equity	-	-
4.	Commission	-	-
	- as % of profit	-	-
	- others, please specify	-	-
5.	Others: Variable Income	-	-
Total (1)		-	-

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 section 17(3) Income-tax Act, 1961	-
2.	Stock Option	-
3.	Sweat Equity	-
4.	Commission	-
	- as % of profit	-
	- others, please specify...	-
TOTAL C		-

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)
A. COMPANY					
Penalty	None				
Punishment					
Compounding					
B. DIRECTORS					
Penalty	None				
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty	None				
Punishment					
Compounding					

ASPRI SPIRITS PRIVATE LIMITED

Registered Address: 1203 c/o Riana Business Center, "A" Wing, 12th Floor, Kanakia Wallstreet, Chakala,
Andheri-Kurla Road, Andheri East, Mumbai - 400093, Maharashtra, India.
TCL: 022-4250 5100 / 2640 1995; Fax: 022 4250 5101; Email: mail@asprispirits.com; Website: www.asprispirits.com
CIN NO. U15500MH2004PTC148284

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

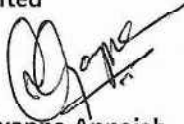
2. Details of contracts or arrangements or transactions at arm's length basis:

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 advances, 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



KALYAN JAIN & CO. [CHARTERED ACCOUNTANTS]

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 Aadiasgar Karyashala], 1ST 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 / kcjain_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

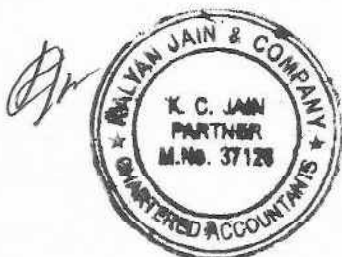
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,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

UDIN:- 23037128BGZFNB2704



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 overdues 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.

[Handwritten Signature]



		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	
(vi)	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

gns



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

Place : Mumbai
Date : 04/09/2023

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


K.C. JAIN
(Partner)



Membership No : 037128
UDIN : 23037128BGZFNB2704

"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 amount 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:- 23037128BGZFNB2704



ASPRI SPIRITS PRIVATE LIMITED

F.Y. 2022-2023





The Institute of Chartered Accountants of
India

(Set up by an Act of Parliament)



Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

[Dashboard](#) [Generate UDIN](#) [Bulk UDIN for Certificates](#) [List UDIN](#) [Saved Draft List](#) [FAQs](#) [Profile](#)

You have logged in as: CA JAIN KALYAN MAL (037128)

Last login: 29/09/2023 | 20:26:53

UDIN GENERATED

Your document has been submitted successfully.

Unique Document Identification Number (UDIN) for this document is **23037128BGZFNB2704**

[GENERATE UDIN](#)

[EXIT/LOGOUT](#)

DISCLAIMER

This UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.

However, ICAI assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.

Copyright 2023 All rights reserved to the ICAI

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			
INCOME FROM BUSINESS & PROFESSION :			
Net Profit as per Profit & Loss Account		26,01,62,944	
Add : Inadmissible Items			
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	
		26,64,51,852	
Less : Admissible Items			
Depreciation as per Income Tax Act U/S 32		81	26,64,51,771
GROSS TOTAL INCOME			26,64,51,771
Less: Deduction U/C VI A			-
TOTAL INCOME			26,64,51,771
ROUNDED OFF			26,64,51,771
Income Tax on Re.	26,64,51,771 /- Is		8,66,12,943
Surcharge @ 12%			79,93,553
			7,46,06,496
Add : Education Cess @ 4 %			29,84,260
Total Tax Payable			7,75,90,756
Add: Interest	234A		
	234B	19,29,275	
	234C	25,39,814	44,69,089
			8,20,59,845
	26AS		
Less: Prepaid Tax	TCS (Purchase) & TDS	41,60,055	
Less:- Advance Tax		3,25,00,000	3,66,60,055
I.T. Payable			4,53,99,790
Rounded Off			4,53,99,790
Enclosure :	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

		(Figures in lakhs)	(Figures in lakhs)
Particulars	Note No.	As on 31st March 2023	As on 31st March 2022
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(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			
2 Share application money pending allotments			
3 Non-current liabilities			
(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		-	-
4 Current liabilities			
(a) Short Term Borrowings	4	3,726.31	3,285.30
(b) Trade payables	5		
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		2,820.27	1,027.62
(c) Other current liabilities	6	1,145.11	301.93
(d) Short-term provisions	7	1,038.43	455.85
TOTAL		12,828.10	7,349.70
B ASSETS			
1 Non-current assets			
(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		-	-
2 Current assets			
(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
TOTAL		12,828.10	7,349.70


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

Particulars	Note No.	(Figures in lakhs)	(Figures in lakhs)
		As on 31st March 2023	As on 31st March 2022
I Revenue from operations (gross)	16	33,383.80	18,818.08
Less: Excise Duty		-	-
Revenue from operations (net)		33,383.80	18,818.08
II Other Income	17	147.36	86.11
III Total Income (I+II)		33,531.16	18,904.18
IV Expenses			
(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	20	1,912.83	1,473.07
(d) Employee benefits expenses	21	373.63	363.81
(e) Finance costs		60.40	62.49
(f) Depreciation and amortisation expenses	22	5,563.27	3,500.34
(g) Other expenses			
Total Expenses		30,929.53	18,321.78
V Profit before exceptional and extraordinary item and tax		2,601.63	582.41
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		2,601.63	582.41
VIII Extraordinary Items		-	-
IX Profit before Tax		2,601.63	582.41
X Tax Expense:			
(a) Current tax expense		797.15	166.77
(b) Deferred tax		5.86	6.42
(b) Earlier Year Income tax		1.44	0.00
XI Profit / (Loss) for the period from continuing operations		1,797.18	409.21
II Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit for the Period		1,797.18	409.21
XVI Earning per equity share:			
(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

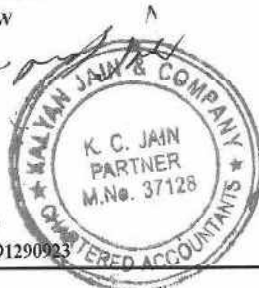
(K.C. JAIN)

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

(Signature)

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
Cash Flows from Operating Activities		
Net Income	1,797.18	409.21
Add: Expenses Not Requiring Cash:		
Depreciation	60.40	62.49
Income Tax	798.58	166.78
Differed Tax	5.86	6.42
Other (Balance Written Off)		(0.15)
	864.85	235.53
Add: Decrease in Current Assets :-		
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	-	(29.50)
	(5,724.55)	(689.14)
Less :- Increase in Current Assets :-		
Inventories	-	-
Short-term loans and advances	-	-
Long Term Loans & advances	-	-
Trade receivable	-	-
Other current assets	-	-
	-	-
Add:- Increase in Current Liability :		
Short Term Borrowings	441.00	-
Trade payables	2,343.85	269.47
Other current liabilities	291.98	260.42
Short-term provisions	(216.00)	167.62
	2,860.83	697.58
Less:- Decrease in Current Liabilities-		
Trade payables	-	-
Short Term Provision	-	-
Other current liabilities	-	-
	-	-
Net Cash from Operating Activities	(201.69)	653.18
Cash Flows from Investing Activities		
Add:- Sale of Fixed Assets	0.35	0.28
Less:- Purchase of New Equipment	23.03	12.34
Less:- Investments Increased	88.28	1.00
Net Cash Used for Investing Activities	(110.96)	(13.06)
Add Share Capital	-	-
Add Long-term borrowings	15.94	(624.56)
Less:- Long-term borrowings	-	-
Net Cash from Financing Activities	15.94	(624.56)
NET INCREASE/(DECREASE) IN CASH	(296.71)	15.56
CASH, & CASH EQUIVALENT AT THE BEGINNING OF YEAR	400.45	384.88
CASH, & CASH EQUIVALENT AT THE END OF YEAR	103.73	400.45

For Kalyan Jain & Co.

Chartered Accountants

FRN No.104601W

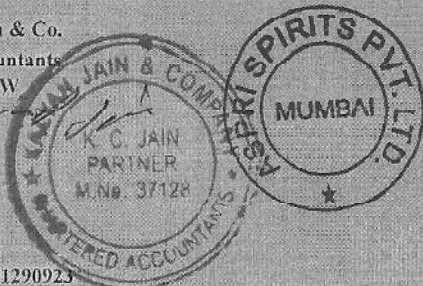
(K. C. JAIN)

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
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.
(a) Authorised				
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) Issued, Subscribed and Paid up				
385051 Equity shares of Rs.10 each with voting rights	3,85,051	39	3,85,051	39
	3,85,051	39	3,85,051	39
Total	3,85,051	39	3,85,051	39

List of Shareholders holding more than 5% share capital

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
TOTAL	3,48,199.00	90.43		34.82

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	39

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		39



[Handwritten signature]

ASPRI SPIRITS PRIVATE LIMITED		
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET		
Note 2 RESERVES AND SURPLUS	(Figures in lakhs)	(Figures in lakhs)
Particulars	As on 31st March 2023	As on 31st March 2022
(A) Securities premium account		
Opening balance	222.95	222.95
Closing balance	222.95	222.95
(B) Surplus / (Deficit) in Statement of Profit and Loss		
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	-	-
Closing balance	3,330.67	1,533.48
Total	3,553.62	1,756.44
Note 3 LONG TERM BORROWINGS		
Particulars	As on 31st March 2023	As on 31st March 2022
<u>UNSECURED LOANS</u>		
<u>Loan from Director & Relatives</u>		
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
TOTAL	475.38	459.44



[Signature]

[Signature]

ASPRI SPIRITS PRIVATE LIMITED

Note 4 SHORT TERM BORROWINGS

Particulars	As on 31st March 2023	As on 31st March 2022
<u>SECURED LOANS</u>		
Cash Credit (Secured against hypothecation of Stocks and Debtors and Mortgage of Office Premises)	2,663.94	2,292.20
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	-
TOTAL	3,726.31	3,285.30

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	-	-
Total	1,145.11	301.93

Note 7 SHORT TERM PROVISIONS

Particulars	As on 31st March 2023	As on 31st March 2022
(a) Provision for employee benefits		
P.F. Payable	0.38	0.39
ESIC Payable (Employee & Employer)	(0.05)	(0.04)
Professional Tax	0.21	0.15
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(2022-23)	430.55	166.77
(c) Provision - Others		
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
Total	1,038.43	455.85



[Handwritten signature]

[Handwritten signature]

ASPRI SPIRITS PRIVATE LIMITED

STATEMENT OF FIXED ASSETS, AS ON 31ST MARCH 2023

(Figures in lakhs)

Note - 8

PARTICULARS	G R O S S ----- B L O C K				DEPRECIATION			N E T -- B L O C K	
	AS ON	ADDITIONS Before	ADDITIONS	SALE during the year	AS ON	UP TO	FOR THE	AS ON	AS ON
	01-04-2022	30.09.2022	After 30.09.2022		31.3.2023	01.04.2022	YEAR	31.03.2023	31.03.2023
Furniture & Fixture									
Computers	53.07	-	-	-	53.07	47.40	1.43	48.88	4.19
Intangible Assets	104.52	7.50	15.18	0.35	126.85	93.09	12.83	105.97	20.88
Motor Vehicle	3.75	0.22	-	-	3.97	2.47	0.36	2.83	1.15
Office Equipments	133.03	-	-	-	133.03	98.05	10.92	108.96	24.07
Office Premises Unit No-1203	38.68	0.13	-	-	38.81	36.23	1.08	37.31	1.50
	804.39	-	-	-	804.39	112.62	33.68	146.31	658.08
TOTAL									
	1,137.44	7.85	15.18	0.35	1,160.12	389.85	60.40	450.25	709.87
PREVIOUS YEAR									

As per our report of even date attached

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

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

(K. C. JAIN)
Partner
Place: Mumbai
Date: 04.09.2023
UDIN : 348950491290923



Mr. Gautam Maai
Director
DIN: 01784232
Date: 04.09.2023

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

ASPRI SPIRITS PRIVATE LIMITED		
Note 9 NON CURRENT INVESTMENTS		
	(Figures in lakhs)	(Figures in lakhs)
Particulars	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
Total	174.36	86.08
Note 11 INVENTORIES		
(At lower of cost and net realisable value)		
	(Figures in lakhs)	(Figures in lakhs)
Particulars	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	-	-
Total	2,348.99	813.60
Note 13 CASH AND CASH EQUIVALENTS		
	(Figures in lakhs)	(Figures in lakhs)
Particulars	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
Total	103.73	400.45



[Handwritten signature]

[Handwritten signature]



ASPRI SPIRITS PRIVATE LIMITED

Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	(Figures in lakhs)	(Figures in lakhs)
	As on 31st March 2023	As on 31st March 2022
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
Total	1,397.83	1,127.36

Note 15 OTHER CURRENT ASSETS

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



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



Signature

Signature

Signature



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
Total	1,912.83	1,473.07
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
Total	373.63	363.81
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
Total	5,563.27	3,500.34



Signature

Signature



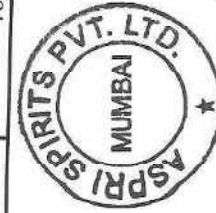
Note 5 TRADE PAYABLES

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	
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	
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



Q. 11

Notes

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
Undisputed					
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	(0.72)	-	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
Ginate SRL	4.03	-	-	-	4.03
Heaven Hill Inc	79.30	-	-	-	79.30
LF Fulfillment Promocean	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	7.82	-	-	-	7.82
C Y T Control Account	21.54	-	-	-	21.54
MATFUS 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
Disputed					
MSME	-	-	-	-	-
Others	-	-	-	-	-
Total	2,629.25	(99.14)	209.28	80.88	2,820.27



Signature

Signature

Signature



Figures For Previous 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
Undisputed					
MSME	-	-	-	-	-
Others	763.69	49.22	95.35	119.36	1,027.62
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
Disputed	-	-	-	-	-
MSME	-	-	-	-	-
Others	-	-	-	-	-
Total	763.69	49.22	95.35	119.36	1,027.62



[Handwritten signature]

[Handwritten signature]



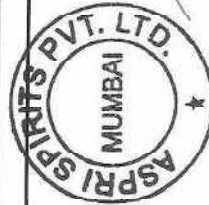
Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

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		
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						
Undisputed Trade Receivables- Considered Goods	4,060.34	(27.19)	11.19	67.98	(27.66)	4,084.56
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-



[Handwritten Signature]

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 5 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total	
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
Undisputed Trade Receivables- Considered Goods	7,924.32	143.47	22.47	(5.20)	(119.85)	7,965.20	
Aaroha Alcobev Distributors Private Limited (Custom Duty Supply of Goods)	338.70	1	-	-	-	339.69	
ANIIDCO 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)	10.90	-	-	-	-	10.90	
Bharat Wines	0.40	-	-	-	-	0.40	
Commissioner of Prohibition and Excise Andhra Pradesh	(1.38)	(1)	1.89	-	-	(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)	-	-	-	(0.05)	
GMR Hospitality and Retail Limited - Hyderabad Duty Free Division	(0.05)	-	(0.41)	-	-	(0.05)	
H. H. Traders Private Limited	24.07	0	(0.19)	-	-	(0.19)	
Infinity Spirits- Ghaziabad	-	-	-	-	-	-	
Jai Mahal Palace, Jaipur	5.01	-	(0.00)	-	-	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	1.43	-	-	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	5.61	
M N Spirits	0.64	-	-	-	-	0.64	
Moet Hennessy Asia Pacific Pte Ltd	-	-	0.70	-	-	0.70	
MUMBAI TRAVEL RETAIL PRIVATE LIMITED	(0.00)	-	-	-	-	(0.00)	
Nalanda Group (India) Pvt Ltd	-	1	-	-	(2)	(1.15)	
Odisha State Beverages Corporation Ltd	93.80	0	-	-	-	93.84	
Orissa Liquor Distributors Private Limited	(0.00)	-	-	-	-	(0.00)	
Pesco Trading (BV)	-	-	-	-	(7)	(7.14)	
P. M. Marketing Pvt. Ltd. - Maharashtra	284.77	-	-	-	-	284.77	
Pratham Heera Sae Private Limited	(0.40)	(2)	-	-	-	(1.99)	

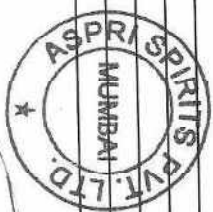


Shruti

Shruti



[Handwritten signature]



[Handwritten signature]

[Handwritten signature]

Note 12 TRADE RECEIVABLES							(Fig in Lakhs)
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		
PVK SPIRITS LLP	5.80	-	-	-	-	-	5.80
Radha Wines	106.63	(0)	-	-	-	-	106.49
R.S.C.L.	184.36	0	-	-	-	-	184.37
Sanan	(1.17)	-	-	-	-	-	1.17
Sangam Spirits Private limited (Chandrapur)	6.68	(0)	-	-	-	-	6.60
Sangam Spirits Pvt. Ltd.	41.40	-	-	-	-	-	41.40
Satyam Agency	-	-	1.86	-	-	-	1.86
Shree Ganesh Wines Private limited	(0.20)	0	-	-	-	-	(0.18)
Shyamdhani Traders Private limited	500.08	-	-	-	-	-	500.08
Shyam Wines	3.03	-	-	-	-	-	3.03
Simdi Bev Beverages	(0.30)	(0)	-	-	-	-	(0.30)
Sree Meenakshi Wines	-	(0)	-	-	-	-	(0.40)
Sree Murugan Enterprises	-	-	0.01	-	-	-	0.01
S.V.Distributors Pvt Ltd- Andheri	-	-	-	-	-	-	-
Tamil Nadu State Marketing Corporation Ltd.	861.09	(0)	-	-	-	-	861.05
Tania Logistics Pte. Ltd	-	-	-	-	-	-	(0.01)
Telangana State Beverages Corporation Limited	805.79	-	-	(0.24)	(0.36)	-	805.79
The Indian Hotels Co. Ltd. (IHCL)	-	-	-	-	-	-	(0.60)
The Indian Hotels Co. Ltd (Unit The Taj Mahal Hotel)	0.15	-	-	-	-	-	0.15
Uluwka India Private Limited (Debtors)	(8.73)	-	-	-	-	-	(8.73)
Umaid Bhawan Palace, Jodhpur	3.82	-	-	-	-	-	3.82
Ubev Division of Vinspri Distributors Pvt Ltd Mahar	(215.56)	-	-	-	-	-	(215.56)
Vbev Distributors Pvt Ltd - Bangalore	29.43	13	-	-	-	-	42.16
Vinspri Distributors Pvt. Ltd - Maharashtra	1,543.48	1	-	-	-	-	1,544.02
Virgo FZC	106.84	-	-	-	-	-	106.84
Walvekar Brothers & Co	81.93	-	-	-	-	-	81.93
Walvekar Sons	260.18	-	-	-	-	-	260.18
West Bengal State Beverages Corporation Limited	(0.15)	(0)	-	-	-	-	(0.33)
Wonder Wines	0.02	-	-	-	-	-	0.02
Yash Wines Private Limited	1.01	-	-	-	-	-	1.01
Aarohi Alcobev Distributors Private limited (Debtors)	433	-	-	-	-	-	433
Absolute Specialty Foods Chennai Pvt Ltd	-	-	-	-	(0.39)	-	(0)
Aditya Gate Chennai	-	-	-	-	-	-	(0)
Allia Fort Bishanagar, Jaipur	-	-	-	-	-	-	(0)
Aloft Hotel Chennai	-	-	-	-	-	-	(0)
Aloft Hotel Coimbatore	-	-	-	-	-	-	(0)
Alumni Club Chennai	-	-	-	-	-	-	(0)

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	
Anahra Social & Cultural Association Chennai	-	-	-	-	(0)	(0)
APA Hotels Private Limited, Chennai	-	-	-	-	(2)	(2)
ASE Hotels Private Limited Chennai	-	-	-	-	(0)	(0)
Ashok Residency, Chennai	-	-	-	-	(0)	(0)
Asiana Place, Chennai	-	2	-	-	-	2
Australian Trade and Investment Commission (Austrade)	-	-	-	-	-	-
Berzz Park Chennai	-	-	-	-	(0)	(0)
Bonjour Bonheur Ocean Spray, Chennai	-	-	-	-	(0)	(0)
Brown Star Hospitality Chennai	-	-	-	-	(0)	(0)
Ceebros Hotel, (St. Mary), Chennai	-	-	-	-	(0)	(0)
Chennai Deluxe Hotel	-	-	-	-	(0)	(0)
Cine City Hotels, Chennai	-	-	-	-	(0)	(0)
Confluence Banquets and Resorts-Chennai	-	-	-	-	(1)	(1)
Continental Hotels & Resorts, Chennai	-	-	-	-	(0)	(0)
Connor Club, Chennai	-	-	-	-	(0)	(0)
Cosmopolitan Club, Chennai	-	-	-	-	(3)	(3)
Courtyard Marriott (Chennai)	-	-	-	-	(0)	(0)
Ddays Inn Deccan, Chennai	-	-	-	-	(0)	(0)
Dee Cee Manor Hotel, Chennai	-	-	-	-	(0)	(0)
Desert Friendly Camp P. Ltd. (The Serai) Jaisalmer	-	-	-	-	(0)	(0)
Design Hotel, Chennai	-	-	-	-	(0)	(0)
Dritzle Chennai	-	-	-	-	(0)	(0)
Dune Eco Village & Spa, Chennai	-	-	-	-	(0)	(0)
E.Hotel Express Avenue Mall, Chennai	-	-	-	-	(3)	(3)
Empire Hotels Limited Chennai	-	-	-	-	-	-
Empire Spirits India Pvt. Ltd. Delhi	9	(0)	-	-	-	9
Emordee International Private limited	-	-	(0.30)	-	-	(0.30)
Feirmont Hotel Jaipur	-	-	-	-	-	-
Fateh Garh Hotel, Udaipur	-	-	-	-	-	-
F Bar & Lounge, Jaipur	-	-	1.00	-	-	1.00
Feathers A Radha Hotel, Chennai	-	-	0.00	(0.25)	-	(0.25)
Forest Friendly Camps Pvt Ltd, Jawai	-	-	-	-	-	-
Fortune Resort Sullivan Court, Chennai	-	-	-	-	-	-
Fortune Select Grand-Chennai	-	-	-	-	-	-
GBJ Hotels Pvt Ltd, Coimbatore	-	-	-	-	-	-
GDM Meridian, Chennai	-	-	-	-	-	-
Gold Youth Movement Recreation Club, Chennai	-	-	-	-	(1)	(1)



Signature

Signature



[Signature]



[Signature]

[Signature]

Note 12 TRADE RECEIVABLES		Figures For the Current Reporting Period						(Fig in Lakhs)	
Particulars	TOTAL	Outstanding for following periods from due date of payment					More than 3 Years	TOTAL	Total
		Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years				
Grand Estancia Salem	-	-	-	-	-	-	(0)	(0)	(0)
Grand Ixmi Vilas Palace Hotel, Udaipur	-	-	-	-	-	-	(0)	(0)	(0)
Green Meadows, Chennai	-	-	-	-	-	-	(0)	(0)	(0)
Green Park, Chennai	-	-	-	-	-	-	(0)	(0)	(0)
GRT Grand, Chennai	-	-	-	-	-	-	(0)	(0)	(0)
GRT Regency, Madurai	-	-	-	-	-	-	0	0	0
GRT Temple Bay Resorts and Hotels, Chennai	-	-	-	-	-	-	(3)	(3)	(3)
Hablis Hotel, Chennai	-	-	-	-	-	-	(1)	(1)	(1)
Heritage Resorts Ltd., Amanbag	-	-	-	-	-	-	(0)	(0)	(0)
Hilton Hotel, Jaipur	-	-	-	-	-	-	(0)	(0)	(0)
Hind Traders	-	-	-	-	-	-	-	-	-
Holiday Inn Chennai OMR IT Expressway	-	-	-	-	(0.05)	-	(0)	(0)	(0)
Holiday Residency Coimbatore	-	-	-	(0.01)	-	-	(0)	(0)	(0)
Hotel Abu Palace, Chennai	-	-	-	-	-	-	(0)	(0)	(0)
Hotel Ambica Ennore, Chennai	-	-	-	-	-	-	(0)	(0)	(0)
Hotel Ashwa Park, Salem	-	-	-	-	-	-	(0)	(0)	(0)
Hotel Centre Point Chennai	-	-	-	-	-	-	(0)	(0)	(0)
Hotel Chennai Le Palace, Chennai	-	-	-	-	1.30	-	-	-	1
Hotel Hemala, Karur	-	-	-	-	-	-	(0)	(0)	(0)
Hotel Radisson Blu, Jaipur	-	-	-	-	-	-	(0)	(0)	(0)
Hotel Ranjith, Chennai	-	-	-	-	-	-	(0)	(0)	(0)
Hotel Sawal Madhopur Lodge, Rajasthan	-	-	-	-	-	-	(0)	(0)	(0)
Hyatt Regency Robust Hotes (P) Ltd - Chennai	-	-	-	-	-	-	(4)	(4)	(4)
Ideal Beach Resort Karcheepuram	-	-	-	-	-	-	(0)	(0)	(0)
ITC Hotel Grand Chola, Chennai	-	-	-	-	-	-	(7)	(7)	(7)
Jai Mahal Palace, Jaipur	-	-	-	(0.16)	-	-	(2)	(2)	(2)
J. Hotels Private Limited, Chennai	-	-	-	-	(0.12)	-	(0)	(0)	(0)
JS Five Two Boutique Hotel, Chennai	-	-	-	-	-	-	(1)	(1)	(1)
Jw Marriott Jaipur	-	-	-	(1.42)	-	-	(8)	(8)	(10)
Karnataka State Beverages Corporation Limited	-	-	4	(0.00)	(0.01)	-	-	-	7
Kences Inn (Chennai)	-	-	-	-	-	-	(0)	(0)	(0)
Kiscor Grands (Hyper), Coimbatore	-	-	-	-	-	-	(0)	(0)	(0)
KNOTTY SPIRITSS	-	-	-	0.39	-	-	(0)	(0)	0
Lake Palace Hotel, Udaipur	-	-	-	0.18	(0.17)	-	(0)	(0)	(0)
Lakshya Manmakil Mandam, Chennai	-	-	-	-	-	-	(0)	(0)	(0)
Lalit Hotel Jaipur	-	-	-	(0.18)	-	-	(0)	(0)	(0)
Lawley Institute Chennai	-	-	-	-	-	-	(0)	(0)	(0)

Note 12 TRADE RECEIVABLES								(Fig in Lakhs)	
Figures For the Current Reporting Period									
Particulars	Outstanding for following periods from due date of payment					More than 3 Years	TOTAL	TOTAL	Total
	less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years					
Le Meridien, Coimbatore	-	-	-	-	-	2	2	2	(0)
Lemon Tree Hotel Coimbatore	-	-	0.09	-	-	(0)	(0)	(0)	(0)
Madras Boat Club, Chennai	-	-	-	-	-	(0)	(0)	(0)	(0)
Madras Club, Chennai	-	-	-	-	-	(1)	(1)	(1)	(1)
Madras Gymkhana Club - Chennai	-	-	-	-	-	(1)	(1)	(1)	(1)
Mahalaksmi Global Agencies - Fardabad	-	-	4.94	0.07	-	-	-	5	(1)
Malabar Hotels Pvt. Ltd. (Chennai)	-	-	-	1.67	-	-	-	2	5
Mandaveli Ganga Recreation Centre, Chennai	-	-	-	-	-	(0)	(0)	(0)	2
Maris Hotel Chennai	-	-	-	-	-	(0)	(0)	(0)	(0)
Merriott Jaisalmer	-	-	-	-	-	(0)	(0)	(0)	(0)
Meyapuri Housing Promoters Pvt Ltd, Chennai	-	-	-	-	-	(0)	(0)	(0)	(0)
MFAR Hotels & Resort Pvt Ltd, Chennai	-	-	-	-	-	(0)	(0)	(0)	(0)
Millennium Friends Recreation Centre-Chennai	-	-	-	-	-	(0)	(0)	(0)	(0)
My Fortune Chennai (Sheraton Chola)	-	-	-	-	-	(0)	(0)	(0)	(0)
New Growth Wines & Spirits Pvt Ltd - Delhi	-	-	-	-	-	-	-	-	(0)
Ootacamund Club, The Nilgiris	-	-	-	-	-	-	-	-	(0)
Ootacamund Gymkhana Club	-	-	-	-	-	(0)	(0)	(0)	(0)
Oriental Cuisines Pvt. Ltd., Chennai	-	-	-	-	-	(0)	(0)	(0)	(0)
Pandian Hotels Limited-Madurai	-	-	-	-	-	2	2	2	(0)
Park Hotel, Chennai	-	-	-	-	-	1	1	1	2
Park Hyatt Chennai	-	-	-	-	-	(3)	(3)	(3)	(5)
Park Hyatt Chennai (New)	-	-	-	-	-	(2)	(2)	(2)	(2)
Park Plaza, Salem	-	-	0.32	(0.37)	-	(3)	(3)	(3)	(3)
Passion Hotel Pvt Ltd, Coimbatore	-	-	-	-	-	(0)	(0)	(0)	(0)
Playboy Club - Divit Hospitality Jaipur	-	-	-	-	-	(0)	(0)	(0)	(0)
POD, Chennai	-	-	-	-	-	1	1	1	(0)
PRC International Hotels Pvt. Ltd, Chennai	-	-	-	-	-	(0)	(0)	(0)	1
PSP Recreation Centre, Chennai	-	-	-	-	-	1	1	1	(0)
Raan Cultural Association Chennai	-	-	-	-	-	3	3	3	1
Radha Regent Hotel Chennai	-	-	-	-	-	(0)	(0)	(0)	3
Radisson Hotel GRT, Chennai	-	-	-	-	-	(1)	(1)	(1)	(0)
Raffles Udaipur	-	-	-	-	-	-	-	-	(1)
Raj Mahal Palace-Jaipur	-	-	(0.17)	-	-	-	-	-	(1)
Raj Palace Hotel, Jaipur	-	-	-	-	-	(0)	(0)	(0)	(0)
Rajputana Palace Sheraton	-	-	-	(0.37)	-	(0)	(0)	(0)	(0)



Signature

Signature

Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

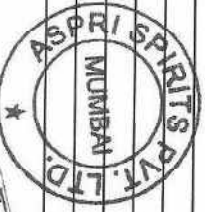
Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years		
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL		
Rajson Hotes Pvt Ltd Jodhpur	-	-	-	-	-	(0)	
Ramada Chennai	-	-	-	-	-	(0)	
Ramya's Hotels Pvt. Ltd.	-	-	-	-	-	(0)	
Ras Haveli-Jodhpur	-	-	-	-	-	(2)	
Rattha Somerset Greenways Chennai Pvt Ltd	-	-	-	-	-	(1)	
Royal Castal Hotel Khimsar	-	-	-	-	-	(4)	
R.S.B.C.L.	-	-	-	-	-	(0)	
R.S. Puram Club, Coimbatore	-	(2)	44.72	0.03	-	43	
Sakthyan Hotel Chennai	-	-	-	-	(0)	(0)	
Samode Palace, Jaipur	-	-	-	-	3	3	
Saraswathy Enterprises Coimbatore	-	(2)	-	-	-	(2)	
SAS Hotels & Enterprises Ltd, Coimbatore	-	-	-	-	0	0	
Savera Hotel Chennai	-	-	-	-	(2)	(2)	
Shahpura House, Jaipur	-	-	-	-	(0)	(0)	
Sherbagh Hotel, Rajasthan	-	-	-	-	(0)	(0)	
Shri Devi Park, Chennai	-	-	-	-	(1)	(1)	
So 3ar Away	2	-	-	-	(0)	(0)	
SRM Hotels Pvt Ltd Chennai	-	(2)	-	-	-	-	
Sterling Holiday Resorts Limited, Kodai	-	-	-	-	(0)	(0)	
Super and Super Recreation Club (Boats), Chennai	-	-	0.70	-	(0)	1	
Surygarh Hotel Jaisalmer	-	-	-	1.84	(0)	2	
Taj Aravali Resort Udaipur	-	-	(1.67)	-	-	(2)	
Taj Club House - Chennai	-	-	-	(0.37)	-	(0)	
Taj Club House - Chennai	-	-	-	-	1	1	
Taj Coromandel, Chennai	-	-	-	0.27	-	(6)	
Taj Fishermans Cove, Chennai	-	-	-	-	(6)	(2)	
Taj Garden Retreat, Madurai	-	-	-	-	(2)	(0)	
The Carlton Chennai	-	-	-	-	(0)	(0)	
The Coimbatore Club-Coimbatore	-	-	-	-	(0)	(0)	
The Coimbatore Cosmopolitan Club	-	(0)	-	-	(0)	(0)	
The Fern Residency, Udaipur	-	-	-	-	(0)	(0)	
The Gateway Hotel It Expressway	-	-	-	-	(0)	(2)	
The Grand Uthara A Heritage Hotel Jaipur	-	-	-	-	-	2	
The Leela Palace - Udaipur	-	-	-	-	-	-	
The Madras House - Chennai	(7)	-	(0.71)	-	-	(1)	
The Rain Tree, Chennai	-	-	2.96	5.93	-	2	
The Residency - Chennai	-	-	-	-	(0)	(0)	
The Residency Towers, Chennai	-	-	-	-	(0)	(0)	

ASPRI SPIRITS PVT. LTD.

MUMBAI



[Signature]

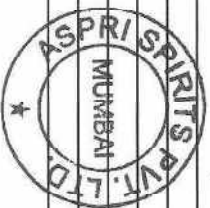


[Signature]

[Signature]



[Handwritten signature]



[Handwritten signature]

[Handwritten signature]

Note 12 TRADE RECEIVABLES		(Fig in Lakhs)					
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		
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	-	-	-	-	(0)		(0)
The Trident Hotel, Udaipur	-	-	(1.59)	-	(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
Turva Hotels Pvt Ltd (Twist), Chennai	-	-	-	-	(0)		(0)
Udeivilas 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)
Vbeav Division of Vinspri Distributors Pvt Ltd Mahar	0	-	-	-	-		0
Vilasa Beach Resort Kancheepuram	-	-	-	-	0		0
Vinspri Distributors Pvt Ltd - Delhi	0	(0)	-	-	0		0
Vinspri Distributors Pvt. Ltd - Maharashtra	-	-	-	-	-		-
Vivanta by Tai - Surya, Colimbatore	-	-	0.17	-	(0)		0
VVA Hotels Private Limited, Chennai	-	-	-	-	(2)		(2)
Waled City Hotels Pvt Ltd, Rajsamand	-	-	-	-	(1)		(1)
Zen Garden Hotel Pvt. Ltd, Chennai	-	-	-	-	(0)		(0)
Zone by the Park Chennai	-	-	-	-	(0)		(0)
Aarcha Alcobey Distributors Private Limited (Debtors)	-	0	-	-	-		0
Adeyar Gate Hotel Limited	(1.53)	0	-	-	-		(2)
A.G.Hospitalities Private Limited	0.00	-	-	-	-		0
Anent Wines & Spirits - Chardigarh	98.66	(1)	-	-	-		98
ANILCOO Ltd	29.28	-	-	-	-		29
Aralias Beverages Pvt Ltd - Haryana	(1.56)	1	-	-	-		(1)
Asdis Drinks India Private Limited (Debtors)	(0.08)	0	-	-	-		0
ASW Agencies & Investments Pvt. Ltd	-	29	-	-	-		29
AXIS Enterprises	26.44	2	-	-	-		28
Deebros Hotel, (St. Mary), Chennai	1.59	-	-	-	-		2
CEE CEE AND CEE CEES	(0.06)	(0)	-	-	-		(0)
Chandrakala Resort Hotels Private Limited	3.22	(0)	-	-	-		3
Crowne Plaza -Kochi	(0.00)	-	-	-	-		(0)



Note 12 TRADE RECEIVABLES		(Fig in Lakhs)						
Figures For the Current Reporting Period		Outstanding for following periods from due date of payment						Total
Particulars	Less than 6 Months	6 Months-1 Year	1-2 Years	2-3 Years	More than 3 Years			
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL			
Discovery Beverages Pvt. Ltd - Harvana	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		
Glennure Spirits Pvt Ltd - Harvana	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/Robust Hotels (P) Ltd - Chennai	3.50	(3)	-	-	-	0		
Indus Distributions LLP - Harvana	4.38	-	-	-	-	4		
Infinity Spirits - UP	-	-	-	-	-	-		
ITC Hotel Grand Chola, Chennai	(0.00)	(0)	-	-	-	(0)		
J. Hotels Private Limited, Chennai	-	-	-	-	-	-		
Jinca Sales - Harvana	-	-	(0.00)	-	-	(0)		
Karnataka State Beverages Corpn Ltd.	841.23	-	-	-	(59)	782		
KSN Irani & Company	-	(0)	-	-	-	(0)		
Kumarakom Lake Resort Private Limited (A Unit of Paul Resorts & Hotels Pvt Ltd)	3.46	-	-	-	(3)	-		
Liquid Gold (Firm)	(0.09)	-	-	-	-	(0)		
Mahalanmi Global Agencies - Faridabad	30.54	-	-	-	-	31		
M.A.K. Hotels Resorts Private Limited	-	-	-	-	-	-		
Mercure Hotels - Unit of SAK Buildtech Pvt Ltd	-	(0.03)	-	-	-	(0)		
M/FAR Hotels & Resort Pvt Ltd, Chennai	0.26	-	0.01	-	-	0		
Novotel Chennai Sipcot (Unit of Accent Hotels Private Limited)	-	-	-	-	-	-		
Param Wine - Punjab	-	(1.03)	-	-	-	(1)		
Park Hyatt Chennai	11.94	-	-	-	-	12		
Pashupati Spirits Pvt Ltd - Uttar Pradesh	28.37	1.27	6.73	-	-	36		
Ratha Somerset Greenways Chennai Pvt Ltd	2.17	3.90	-	-	-	6		
RBL Hotels Pvt Ltd - IT Expressway Chennai	1.07	-	0.22	-	-	1		
Riviana Ligomar Private Limited - HARVANA	(0.36)	-	-	-	-	(0)		
Sansprico India Private Limited	20.00	(0.07)	-	-	-	10		
SAS Hotels & Enterprises Ltd, Coimbatore	(0.52)	-	-	-	-	(1)		
Savoy Hotel - Ooty	-	0.30	(1.14)	-	-	(1)		
Scotchtap Liquors Pvt Ltd - Harvana	-	-	(0.09)	-	-	(0)		
Sham Mohan Spirits LLP	3.02	-	-	-	-	3		

ASPRI SPIRITS PVT. LTD.

MUMBAI

INDIA



Signature

Signature

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	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	-	-	-	(0.89)	-	(1)
Swathi Wines	15.35	-	-	-	-	15
Taj Club House - Chennai	0.40	-	(0.77)	-	-	(0)
Taj Connemara	-	-	-	-	-	-
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 Ferni Hotels Pvt Ltd) - TN	-	0.41	-	-	-	0
The Gateway Hotel It Expressway	-	-	(0.22)	-	-	(0)
The Indian Hotels Co. Ltd. (IHCL)	(0.69)	-	-	-	-	(1)
The Mad'as 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 - Surya, Coimbatore	(1.73)	0.31	(0.00)	-	-	(2)
VVA Hotels Private Limited, Chennai	-	-	-	-	-	0
VVA Travel Retail Limited	-	0.00	-	-	-	0.00
Delhi Duty Free Services Pvt Ltd	55.93	(0.15)	-	-	(0.03)	55.75
Flemingo Dutyfree Shop Pvt Ltd	(0.02)	0.02	-	-	-	(0.00)
GMH Hospitality and Retail Limited - Hyderabad Duty Free Division	20.16	-	-	-	-	20.16
Madives 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



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		
Vbev Division of Vinspri Distributors Pvt Ltd-Arshiya	(69.45)	-	-	-	-	(69.45)	
Virgo FZC	119.16	-	-	-	-	119.16	
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-	
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-	
Others	-	-	-	-	-	-	



[Signature]

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		
Undisputed Trade Receivables- Considered Goods	4,060.34	(27.19)	11.19	67.98	(27.66)	4,084.56	
AAROH ALCOBEV DISTRIBUTORS PRIVATE LIMITED (DEBTORS)	0.00	-	-	-	-	0	
Alpha Matis Pvt Ltd	-	-	-	-	-	6	
ANILCO LTD	-	-	-	-	-	24	
Atkush Traders	7.63	(0.15)	C.39	C	-	8	
ASDIS DRINKS INDIA PRIVATE LIMITED (DEBTORS)	12.82	3.23	-	-	-	16	
AGIS Enterprises	-	-	C.46	-	-	0	
COMMISSIONER OF PROHIBITION AND EXCISE ANDHRA PRADESH	28.82	-	-	-	-	29	
Dalhi Duty Free Services Pvt Ltd	68.83	-	-	-	-	69	
Eastern Diplomatic Service Ltd	-	-	-	-	(0)	(0)	
EH Associated Hotels Ltd	(0.00)	-	-	-	-	(0)	
Flemingo Duty/free 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)	(0)	
Karnataka State Beverages Corpn Ltd.	(4.58)	(22.16)	(2.86)	-	(32)	(32)	
KERALA STATE BEVERAGES (M&M) CORPORATION LTD	164.71	-	-	-	-	185	
Kiant Wines Pvt Ltd	-	-	1.69	0	-	2	
KSN Irani & Company	49.63	0.05	1.27	3	3	57	
Kumson Georesource Pvt Ltd.	-	2.89	(0.18)	(0)	-	3	
Liquid Gold (Firm)	(47.52)	-	-	-	-	(48)	
Luxury Brands Pvt. Ltd.	8.47	-	-	-	-	8	
Milestone Mercandse (P) Ltd.	-	-	-	-	-	6	
M N SPIRITS	8.49	-	-	-	-	8	
Moet Hennessy Asia Pacific Pre Ltd	0.21	(0.19)	-	-	-	0	
M/S Infinity Spirits- Ghazabad	-	-	-	-	-	(0)	
Nuance Group (India) Pvt Ltd	(0.96)	-	(5.81)	7	(1)	(1)	
Odisha State Beverages Corporation Ltd	10.83	-	-	-	-	11	
OIDC, Ltd - DAMAN	-	-	-	-	1	1	
OIDC, Ltd - SILVASSA	-	-	-	1	-	1	
Parsan Brothers	-	-	-	-	-	7	
Pesco Trading (BV)	-	-	-	-	(7)	(7)	
P.M.Marketing Pvt.Ltd.	(77.97)	-	-	-	-	(78)	
PVK SPIRITS LLP	(7.61)	-	-	-	-	(8)	
Radha Wines	53.49	0.03	-	-	-	54	
Sanan	15.22	-	-	-	-	15	



Sanan
Q. J. Jain

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		
Sansprto 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	(0.17)	-	-	0	-	1
Sree Maenakshi Wines	9.81	-	-	-	-	-	10
Sree Murugen Enterprises	61.57	-	-	-	-	-	62
S.V. Distributors Pvt Ltd- Andheri	(0.00)	-	-	-	-	-	(0)
Tamil Nadu State Marketing Corporation Ltd Sales	579.72	-	-	-	-	-	580
Tania Logistics Pte. Ltd.	-	-	-	-	-	(0)	(0)
Teangana State Beverages Corporation Limited	618.39	-	-	-	-	0	613
The Indian Hotels Co. Ltd. (IHCL)	-	(0.24)	(0.36)	-	-	-	(1)
Vbev Division of Vinspri Distributors Pvt Ltd.	2.82	(21.29)	-	-	-	0	(13)
Vijayasathv Sales Corporation	-	-	-	-	2	(1)	1
Vinspri Distributors Pvt Ltd	1,346.84	0.18	-	-	-	-	1,347
Vinspri Distributors Pvt Ltd- Delhi	-	-	-	-	-	-	-
Vingro FZC	229.82	-	0.26	-	-	8	238
Walvekar Sons	97.39	3.60	-	-	-	2	103
West Bengal State Beverages Corporation Limited	42.83	-	-	-	-	-	43
AAROA ALCOBEV DISTRIBUTORS PRIVATE LIMITED (DEBTORS)	140.24	-	-	-	-	-	140.24
Absolute Specialty Foods Chennai Pvt Ltd	-	-	-	-	-	(0.10)	(0.10)
Adayar Gate Chennai	-	-	(0.39)	(0.13)	-	-	(0.52)
Allia Fort Bishangarh, Jaipur	-	-	-	-	-	(0.44)	(0.44)
Alot Hotel Chennai	-	-	-	-	-	(0.03)	(0.03)
Alot Hotel Coimbatore	-	-	-	-	-	(0.00)	(0.00)
Alumnini Club Chennai	-	-	-	-	-	(0.06)	(0.06)
Amarvillas Hotel Agra	-	-	-	-	-	(0.03)	(0.03)
Andhra Socia & Cultural Association Chennai	-	-	-	-	-	(1.70)	(1.70)
APA Hotels Private Limited, Chennai	-	-	(0.38)	-	-	(0.04)	(0.04)
ARALIAS BEVERAGES PRIVATE LIMITED-GUFUGRAM	-	-	-	-	-	(0.04)	(0.04)
AGE Hotels Private Limited Chennai	-	-	-	-	-	(0.04)	(0.04)
Ashtok Residency, Chennai	-	-	-	-	-	(0.04)	(0.04)
Ashtok T Sulranjani (L-52)	-	-	-	-	-	-	-
Asiana Place, Chennai	-	-	1.71	-	-	-	1.71
Benz Park Chennai	-	-	-	-	-	(0.07)	(0.07)
Borjour Bonheur Ocean Spraa, Chennai	-	-	-	-	-	(0.00)	(0.00)
Brown Star Hospitality Chennai	-	-	-	-	-	(0.27)	(0.27)



Signature

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	
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	-	-	-	1.26	-	1.26
Buddy (T1 Delhi) Retail Pvt Ltd, Delhi	-	-	-	0.60	-	0.60
Ceebros Hotel, (St. Marry), Chennai	-	-	-	(0.10)	(0.20)	(0.29)
Channeet Leasing & Finance Pvt Ltd. (Retail)	0.00	-	(0.00)	-	-	-
Chennai Deluxe Hotel	-	-	-	-	-	(0.04)
Cine City Hotels, Chennai	-	-	-	-	(0.08)	(0.08)
Claridges Hotel, New Delhi	-	(0.77)	(0.14)	(0.14)	-	(1.04)
Confluence Banquets and Resorts-Chennai	-	-	-	-	(0.14)	(0.14)
Continental Hotels & Resorts, Chennai	-	-	-	-	(0.61)	(0.61)
Coonoor Club, Chennai	-	-	-	-	(0.25)	(0.25)
Cosmopolitan Club, Chennai	-	-	-	-	(0.38)	(0.38)
Courtyard Marriott (Chennai)	-	-	-	-	(2.53)	(2.53)
Crowne Plaza Hotel Okhla	-	-	-	(0.06)	-	(0.06)
Crowne Plaza Hotel Rohini	-	-	(0.25)	(0.00)	-	(0.25)
Crown Plaza Hotel Gurgaon	-	-	-	-	0.06	0.06
Crown Plaza - Mayur Vihar	-	-	-	-	(0.03)	(0.03)
Ddays Inn Deccan, Chennai	-	-	-	-	(0.06)	(0.06)
Dee Cee Manor Hotel, Chennai	-	(0.01)	-	(0.14)	-	(0.14)
Delhi Golf Club Limited	-	-	-	(0.66)	-	(0.67)
Delhi Gymkhana Club Limited	-	-	-	(0.34)	-	(0.34)
Desert Friendly Camp P. Ltd. (The Sera) Jaipur	-	-	-	-	(0.15)	(0.15)
Design Hotel, Chennai	-	-	-	-	(0.29)	(0.29)
Dhaba By Claridges, Nehru Place	-	-	-	-	(0.19)	(0.19)
Discovery Beverages Pvt. Ltd Gurgaon	-	-	(0.02)	-	(0.01)	(0.02)
Drizzle Chennai	-	-	-	-	(0.01)	(0.01)
DSCSC, Delhi	6.75	-	-	-	-	6.75
DSIDC Ltd	(0.01)	3.05	0.17	-	-	3.20
DTDC LTD	-	-	0.02	-	-	0.02
E. Hotel Express Village & Spa, Chennai	-	-	-	-	(0.07)	(0.07)
E. Hotel Express Avenue Mall, Chennai	-	-	-	-	(0.03)	(0.03)
EIH Ltd	(4.19)	-	(0.13)	-	-	(4.19)
Emirates Lounge (New)	-	-	-	(2.70)	-	(2.83)
Empee Hotels Limited Chennai	-	-	-	(0.97)	(1.55)	(2.52)

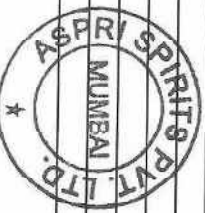


Sanjay

Chy

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	
Empire Spirits India Pvt. Ltd, Delhi	1.97	-	-	-	-	1.97
Emnordree International Private Limited	-	-	-	-	(0.20)	(0.20)
Eros Hotel Managed by Hilton	-	-	(0.17)	-	-	(0.17)
Fairmont Hotel Jaipur	-	(0.30)	-	-	-	(0.30)
Fateh Garh Hotel, Udaipur	-	-	-	-	(3.77)	(3.77)
F Bar & Lounge, Jaipur	-	-	-	-	(0.03)	(0.03)
Feathers A Radha Hotel, Chennai	-	1.00	-	-	(0.81)	0.20
Forest Friendly Camps Pvt Ltd, Jawai	0.00	-	(0.25)	-	(0.30)	(0.55)
Fortune Resort Sullivan Court, Chennai	-	-	-	-	(1.07)	(1.07)
Fortune Select Grand-Chennai	-	-	-	-	(0.08)	(0.08)
Fresh N Easy Dehradun	-	-	-	-	(0.96)	(0.96)
GIM Meridien, Chennai	-	-	-	-	(0.04)	(0.04)
Gold Youth Movement Recreation Club, Chennai	-	-	-	-	(0.54)	(0.54)
Grand Estancia Salem	-	-	-	-	(0.10)	(0.10)
Grand Laxmi Vilas Palace Hotel, Udaipur	-	-	-	(0.08)	-	(0.08)
Grand Windsor Resorts Ltd., Jalandhar	-	-	(0.71)	-	-	(0.71)
Green Meadows, Chennai	-	-	-	-	(0.21)	(0.21)
Green Park, Chennai	-	-	-	(0.09)	(0.10)	(0.19)
GRT Grand, Chennai	-	-	-	-	(0.13)	(0.13)
GRT Regency, Madurai	-	-	-	0.34	(0.11)	0.23
GRT Temple Bay Resorts and Hotels, Chennai	-	-	-	(0.94)	(1.99)	(2.93)
Hablis Hotel, Chennai	-	-	-	-	(0.58)	(0.58)
Heritage Resorts Ltd., Amanbag	-	-	-	-	(0.37)	(0.37)
Hilton Garden Inn-Gurgaon	-	-	-	-	0.19	0.19
Hilton Hotel, Jaipur	-	-	-	-	(0.21)	(0.21)
Holiday Inn Chennai OMR IT Expressway	-	-	(0.05)	-	-	(0.05)
Holiday Residency Coimbatore	-	-	-	-	(0.05)	(0.05)
Hotel Abu Pace, Chennai	-	-	-	-	(0.03)	(0.03)
Hotel Ambica Empire, Chennai	-	-	-	-	(0.01)	(0.01)
Hotel Ashwa Park, Salem	-	-	-	-	(0.02)	(0.02)
Hotel Centre Point Chennai	-	-	-	-	(0.02)	(0.02)
Hotel Chennai Le Palace, Chennai	-	-	1.30	-	-	1.30
Hotel Hemaia, Karur	-	-	-	-	(0.00)	(0.00)
Hotel Radisson Blu, Jaipur	-	-	-	-	(0.06)	(0.06)
Hotel Ranjith, Chennai	-	-	-	-	(0.04)	(0.04)
Hotel Sawal Madhopur Lodge, Rajasthan	-	-	-	(0.01)	-	(0.01)
Hyatt Regency	-	-	-	21.55	-	21.55



Sanjay

Q. 11

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 Kanchipuram	-	-	-	-	(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)	(2.20)
ITC Limited The Mughal	-	-	-	-	(0.19)	(0.19)
Jai Mahal Palace, Jaipur	-	(0.16)	-	(1.81)	-	(1.97)
J. Hotels 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)
J W 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)
Kiscor Grands (Hyper), Coimbatore	-	-	-	-	(0.09)	(0.09)
KNCTTY SPIRITSS	-	0.35	-	-	(0.07)	0.33
Lake Palace Hotel, Udaipur	0.22	-	(0.17)	-	(0.42)	(0.37)
Lakshya Manamakil Mandam, Chennai	-	-	-	(0.04)	(0.22)	(0.22)
Lalit Hotel Jaipur	(0.18)	-	-	-	-	(0.18)
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)	3.96
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 Symbhanna Club - Chennai	-	-	-	-	(0.61)	(0.61)
Manajamni Global Agencies - Faridabad	-	4.94	0.07	-	-	5.01
Manabar Hotels Pvt. Ltd. (Chennai)	-	-	1.67	-	-	1.67
Manjivalli Gangai Recreation Centre, Chennai	-	-	-	-	(0.01)	(0.01)
Maris Hotel Chennai	-	-	-	-	(0.26)	(0.26)
Marriott Jaiselmer	-	-	-	-	(0.49)	(0.49)
Mayapuri Housing Promoters Pvt Ltd, Chennai	-	-	-	-	(0.01)	(0.01)
MFAR Hotels & Resort Pvt Ltd, Chennai	-	-	-	-	(0.01)	(0.01)



Signature

Signature

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 Bikaner	-	-	(0.11)	-	-	(0.11)
New Growth Wines & Spirits Pvt. Ltd.	5.23	-	-	-	-	5.23
Ootacamund Club, The Nilgiris	-	-	-	-	(0.43)	(0.43)
Ootacamund Gymkhana Club	-	-	-	-	(0.01)	(0.01)
Orbit Resorts P Ltd., Gurgaon	-	-	3.76	-	(0.69)	3.07
Oriental Cuisines Pvt. Ltd., Chennai	-	-	-	-	2.35	2.35
Pandian Hotels Limited-Madurai	-	-	-	-	0.94	0.94
Param Wine- Luchiana	-	-	-	2.25	-	2.25
Park Hotel, Chennai	-	-	(1.16)	(3.38)	-	(4.54)
PARK HYATT CHENNAI	-	-	-	(0.95)	(1.22)	(2.18)
Park Hyatt Chennai (New)	-	0.32	(0.37)	(2.45)	-	(2.50)
Park Plaza - Salem	-	-	-	-	(0.03)	(0.03)
Pashupati Spirits India Pvt. Ltd Ghaziabad	-	-	C.20	-	-	0.20
Pashupati Spirits & Wines HP	-	-	-	-	2.65	2.65
Passion Hotel Pvt Ltd, Coimbatore	-	-	-	-	(0.01)	(0.01)
Playboy Club - Divit Hospitality Jaipur	-	-	-	(0.10)	-	(0.10)
POD, Chennai	-	-	-	1.21	-	1.21
PRC International Hotels Pvt. Ltd Chennai	-	-	-	-	(0.06)	(0.06)
PSP Recreation Centre, Chennai	-	-	-	-	0.80	0.80
Raam Cultural Association Chennai	-	-	-	-	3.17	3.17
Radhya Regent Hotel Chennai	-	-	-	-	(0.01)	(0.01)
Radisson Hotel GRT, Chennai	-	-	-	(0.52)	(0.20)	(0.73)
Raffles Udaipur	-	-	-	-	-	-
Rahul Wadhwa, Gurgaon	(0.17)	-	-	-	-	(0.17)
Raj Mahal Palace-Jaipur	-	-	-	-	6.61	6.61
Raj Palace Hotel, Jaipur	-	-	-	(0.02)	(0.33)	(0.35)
Rajputana Palace Sheraton	-	-	(0.37)	(0.01)	-	(0.01)
Rajson Hotels Pvt Ltd Jodhpur	-	-	-	-	(0.09)	(0.09)
Rajnada Chennai	-	-	-	-	(0.06)	(0.06)
Rahyas Hotels Pvt. Ltd	-	-	-	-	(0.04)	(0.04)
Ras Haveli-Jodhpur	-	-	-	(0.58)	-	(0.58)
Rathna Somerset Greenways Chennai Pvt Ltd	-	-	-	-	(3.56)	(3.56)



[Handwritten signature]



[Handwritten signature]

[Handwritten signature]

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		
RM Traders, Lucknow	-	-	-	-	(0.01)	(0.01)	(0.01)
Royal Castal Hotel Khimisar	-	-	-	-	(0.22)	(0.22)	(0.22)
R.S.B.C.L.	62.97	(0.35)	0.03	-	-	-	62.65
R.S. Puram Club, Coimbatore	-	-	-	-	(0.05)	(0.05)	(0.05)
Sakthyan Hotel Chennai	-	-	-	-	2.51	2.51	2.51
Samode Palace, Jaipur	(1.50)	-	-	-	-	-	(1.50)
Seraswathy Enterprises Coimbatore	-	-	-	-	0.12	0.12	0.12
SAS Hotels & Enterprises Ltd, Coimbatore	-	-	-	-	(2.16)	(2.16)	(2.16)
Savera Hotel, Chennai	-	-	-	(0.02)	(0.27)	(0.27)	(0.29)
Seema Khanna & Others L-1	-	(0.03)	(0.02)	-	-	-	(0.05)
Shahpura House, Jaipur	-	-	-	-	(0.01)	(0.01)	(0.01)
Sherbagh Hotel, Rajasthan	-	-	-	-	(0.50)	(0.50)	(0.50)
Shivlin Liqueur - LLP, Gzb	-	-	-	-	(0.03)	(0.03)	(0.03)
Shri Devi Park, Chennai	-	-	-	-	(0.09)	(0.09)	(0.09)
Sino Star Impex-Gurgaon	-	-	-	-	3.73	3.73	3.73
Smt. Saroj Malhotra, Dehradun - Eleganza Mall	(0.66)	-	-	-	-	-	(0.66)
Smt. Saroj Malhotra, Dehradun - Indranagar	-	0.61	-	-	-	-	0.61
Spaghetti Kitchen Restaurant, Nejaigarh Road	-	-	0.05	-	-	-	0.05
SRM Hotels Pvt Ltd Chennai	-	-	-	-	0.00	0.00	0.00
Sterling Holiday Resorts Limited, Kodai	-	-	-	(0.10)	(0.20)	(0.20)	(0.30)
Super and Super Recreation Club (Boats), Chennai	-	0.70	-	-	(0.07)	(0.07)	0.62
Surygarh Hotel Jaisalmer	-	-	1.84	-	-	(0.03)	1.81
Taj Aravali Resort Udaipur	(-1.67)	-	-	-	-	-	(1.67)
Taj Beker-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)	(6.14)
Taj Garden Retreat, Madurai	-	-	-	(0.05)	(1.89)	(1.93)	(1.93)
Taj Green Cove Resort Kovalam	-	-	-	-	(0.07)	(0.07)	(0.07)
The Beer Cafe, GK-2	-	-	-	-	(1.33)	(1.33)	(1.33)
The Beer Cafe, Nehru Place	-	-	-	-	(0.03)	(0.03)	(0.03)
The Beer Cafe, V.K (2)	-	-	-	-	(0.17)	(0.17)	(0.17)
The Carlton Chennai	-	-	-	-	(0.06)	(0.06)	(0.06)
The Coimbatore Club-Coimbatore	-	-	-	-	(0.12)	(0.12)	(0.12)
The Coimbatore Cosmoorbitrain Club	-	-	-	-	(0.11)	(0.11)	(0.11)
The Fern Residency, Udaipur	-	-	-	(0.12)	-	-	(0.12)
	-	-	-	-	(0.03)	(0.03)	(0.03)



Srinivasan

Optic

Note 12 TRADE RECEIVABLES
Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 5 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years		
MUMBAI	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL		
The Gateway Hotel It Expressway, Chennai	-	-	-	-	(2.43)	(2.43)	
The Grand Ujara A Heritage Hotel Jaipur	-	-	-	1.66	(0.02)	1.64	
The Kimono Club-Chanakyapuri	-	-	-	5.63	-	5.63	
The Lalit, New Delhi	-	-	(1.19)	-	-	(1.19)	
The Leea Palace - Chennai (New)	(0.42)	-	-	0.04	-	(0.38)	
The Leea Palace - Udaipur	(0.71)	-	-	-	-	(0.71)	
The Madras House - Chennai	-	-	8.89	-	-	8.89	
The Manor Hotel, Delh	-	-	-	-	(1.13)	(1.13)	
The Oberoi Hotel	-	(0.22)	-	-	-	(0.22)	
The Rair Tree, Chennai	-	-	-	-	(0.08)	(0.08)	
The Residency - Chennai	-	-	-	-	(0.01)	(0.01)	
The Residency Towers, Chennai	-	-	-	-	(0.11)	(0.11)	
The Royal Heritage Haweli, Jaipur	-	-	-	-	(0.07)	(0.07)	
The Spring, Chennai	-	-	-	-	(0.30)	(0.30)	
The Suguna Vilasa Sabha, Chennai	-	-	(1.83)	-	-	(1.83)	
The Thyagaraya Nagar Social Club, Chennai	-	-	-	-	(0.31)	(0.31)	
The Trident Hotel, Udaipur	(1.23)	(0.46)	-	(0.16)	-	(1.85)	
TH ULASHI PARK INTERNATIONAL PVT LTD.	-	-	-	-	(0.10)	(0.10)	
T. Nagar Friends Association Chennai	-	-	-	-	3.78	3.78	
Tower Club, Chennai	-	0.00	-	0.64	(0.21)	0.43	
Tres Lodhi Road	-	-	-	-	(0.00)	-	
Trident, Chennai	-	-	-	-	(0.07)	(0.07)	
Trident Hotel Gurgaon	-	-	1.30	-	-	1.30	
Turtle Quick Private Limited-Ludhiana	-	-	-	8.17	-	8.17	
Tunya Hotels Pvt Ltd (Twist), Chennai	-	-	-	-	(0.03)	(0.03)	
Udai Vilas Hotel, Udaipur	2.52	-	(2.66)	-	(0.16)	(0.30)	
Umaid Bhawan Palace, Jodhpur	0.51	-	-	-	(1.39)	(0.88)	
V 7 HOTEL PVT LTD	-	-	-	-	(0.05)	(0.05)	
Vanya Vilas(Rajasthan)	-	-	-	(0.59)	(0.11)	(0.70)	
Vilasa Beach Resort Kanchheepuram	-	-	-	-	0.08	0.08	
Vinopri Distributors Pvt Ltd- Delhi	-	-	-	-	-	-	
Vyashita By Taj, Gurgaon	-	-	-	-	(0.20)	(0.20)	
Vivanta by Taj - Surra, Coimbatore	-	0.17	-	-	-	0.17	
VYA Hotels Private Limited, Chennai	-	-	-	(0.00)	-	(0.00)	
Walled City Hotels Pvt Ltd, Rajasmand	-	-	-	-	(1.51)	(1.51)	
Zen Garden Hotel Pvt. Ltd, Chennai	-	-	-	-	(0.84)	(0.84)	
Zone by the Park Chennai	-	-	-	-	(0.03)	(0.03)	
	-	-	-	-	(0.12)	(0.12)	



Sanadpur

Optis

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		
Zuni Hotels & Resorts Pvt. Ltd Kerala	-	-	-	-	(1.46)		(1.46)
Accord Metropolitan	-	-	0.12	-	-		0.12
ASDIS Drinks India Private Limited	1.69	0.14	-	-	-		1.83
Elh 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 Sales - Haryana	(0.00)	-	-	-	-		(0.00)
Karnataka State Beverages Corp Ltd.	421.71	-	-	-	-	(0.02)	421.69
M FAR 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
Raitha Somerset Greenways Chennai Pvt Ltd	4.61	-	-	-	-		4.61
RBL 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)	-	-		(0.39)
Taj Coromandel (Unit of Orientals Hotels Ltd)	(0.24)	-	-	-	-		(0.24)
The Gateway Hotel - Coonoor	1.16	-	-	-	-		1.16
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
Tadars 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 Kapur C/o Lake Forest Wines Pvt Ltd -Haryana	0.00	-	0.17	-	-		0.17
Whispi Distributors Pvt Ltd - Bangalore	0.79	0.49	0.39	-	-		1.67
Vivanta by Taj Fishermans Cove Chennai	-	-	0.01	-	-		0.01



Signature

Signature

Note 12 TRADE RECEIVABLES
Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	less than 5 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MUMBAI	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
Vivanta by Taj - Surya, Coimbatore	(0.00)	-	-	-	-	(0.00)
V Spirits - Chandigarh	0.58	(2.92)	2.34	-	-	-
VVA Hotels Private Limited, Chennai	1.44	-	-	-	-	1.44
Vbeav Division of Vinspirit Distributors Pvt Ltd.	(3.31)	-	-	-	-	(3.31)
Delhi Duty Free Services Pvt Ltd	97.94	-	-	-	-	97.94
Nuance Group (India) Pvt Ltd	9.47	-	-	-	-	9.47
Virgo FZC	1.97	-	-	-	-	1.97
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-



Signature

ASPRI SPIRITS PRIVATE LIMITED

ASSESSMENT YEAR 2023-24

EXHIBIT - B

(Figures in lakhs)

ASSETS	RATE OF DEPRECIATION	AS ON 01.04.22	BEFORE 180 DAYS	NET BLOCK AFTER 180 DAYS	DEDUCTION DURING THE YEAR	UP TO 31.03.23	DEPRECIATION FOR THE YEAR	NET BLOCK AS ON 31.03.23
Air Conditioner	15%	5.02	-	-	-	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
Epox 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
Vacume 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 Cooler	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
Sony's 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 Dispencer(Hydrabad)	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
TOTAL		665.29	7.85	15.18	0.35	687.97	80.54	607.43



amatar



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
	<u>(20.14)</u>

DTA @ 27.82

(5.86)

DEFERRED TAX PROVISION

(5.86)



Signature

Signature

Signature



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
TOTAL	1,225.00



[Handwritten signature]



[Handwritten signature]

ASPRI SPIRITS PRIVATE LIMITED	
AS ON 31.03.2023	
GROUPING- EXPENSES PAYABLE	(Figures In Lakhs)
Particulars	
Reliance General Insurance Company Limited	0.38
Shivaami Cloud Services 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 Inccntive 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
Airtel 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



[Handwritten signature]

[Handwritten signature]

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 Forwarding 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



Signature

Signature

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
TOTAL	1,861.20



Gratan

[Signature]



[Signature]

I Title deeds of immovable Property not held in name of the Company					
Not Applicable					
Relevant time frames in the Balance sheets	Description of item of property	Gross carrying Value	Title deeds of immovable Property not held in name of the company	Whether the deed of property is a promotor, director or relative of Promotor/ director or employee of promoters/	Property held since which date

Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

III where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

(a) repayable on demand or

(b) without specifying any term or period of repayment

Type of Borrower	Amount of loan and advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	NIL	NIL
Directors	NIL	NIL
KMPs	NIL	NIL
Related Parties	NIL	NIL

IV Capital Work In Progress (CWIP)

(a) For Capital-work-in progress, following ageing schedule shall be given

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Projects in progress	NIL	NIL	NIL	NIL	NIL
Project temporarily suspended	NIL	NIL	NIL	NIL	NIL

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

CWIP	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



V Intangible assets under development:

(a) For Intangible assets under development

Intangible Assets under Development	Amount in CMP 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 Willful Defaulter

- a. Date of declaration as willful defaulter,
b. Details of defaults (amount and nature of defaults).

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



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

Ratios	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	46.67	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	4.61	-0.42
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses + Closing Inventory + Opening Inventory)	Closing Trade Payables	8.71	26.57	-17.86
Net capital turnover ratio	Sales	Working capital (C.A.CI)	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 has 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:



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

The Company recognizes sales at the point of dispatch of goods to the customer.

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.

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

258.01

NIL



[Handwritten signature]

[Handwritten signature]



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. Aliyappa 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



KALYAN JAIN & CO. [CHARTERED ACCOUNTANTS]

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 Aadhasgar Karyashala], 1ST 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 / kcjain_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 amount 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 issues 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
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(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			
Equity attributable to the equity shareholders of the Company		3,382.14	1,701.25
Non -Controlling Interest	19	4.48	
Total Equity		3,386.62	1,701.25
2 Share application money pending allotments			
3 Non-current liabilities			
(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		-	
4 Current liabilities			
(a) Short Term Borrowings	4	3,756.71	3,352.75
(b) Trade payables			
(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
TOTAL		12,619.32	7,971.29
B ASSETS			
1 Non-current assets			
(i) (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			
2 Current assets			
(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
TOTAL		12,619.32	7,971.29

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. Ayappa 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
		Rs.	Rs.
I Revenue from operations (gross)	12	33,429.03	19,134.28
Less: Excise Duty		-	
Revenue from operations (net)		33,429.03	19,134.28
II Other Income	13	28.91	86.16
III Total Income (I+II)		33,457.94	19,220.44
IV Expenses			
(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
Total Expenses		30,972.41	18,728.27
V Profit before exceptional and extraordinary item and tax		2,485.53	492.17
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		2,485.53	492.17
VIII Extraordinary Items		-	-
IX Profit before Tax		2,485.53	492.17
X Tax Expense:			
(a) Current tax expense		797.37	166.77
(b) Deferred tax		5.34	6.22
(b) Earlier Year Income tax		1.44	0.01
XI Profit / (Loss) for the period from continuing operations		1,681.38	319.16
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit for the year before non-controlling interests		1,681.38	319.16
Non-Controlling Interests		(0.48)	
XVI Profit for the year attributable to the owners of the company		1,680.90	
XVI Earning per equity share:			
(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. Anappa 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				
Particulars	As on 31st March 2023		As on 31st March 2022	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised				
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) Issued, Subscribed and Paid up				
385051 Equity shares of Rs.10 each with voting rights	3,85,051	39	3,85,051	39
	3,85,051	39	3,85,051	39
Total	3,85,051	39	3,85,051	39
List of Shareholders holding more than 5% share capital				
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
TOTAL	3,48,199.00	90.43		34.82

NOTE 1A. SHARES HELD BY PROMOTORS

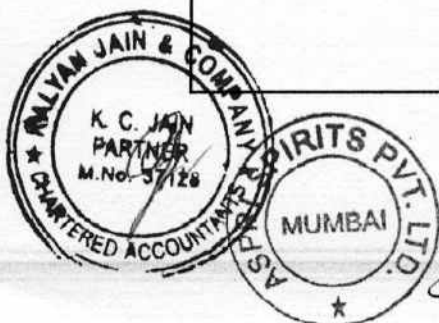
Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Jaikishan Matai	87,998	22.85	0

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



[Handwritten 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
(A) Securities premium account		
Opening balance	222.95	222.95
Closing balance	222.95	222.95
(B) Surplus / (Deficit) in Statement of Profit and Loss		
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	-	-
Closing balance	3,120.68	1,439.78
Total	3,343.63	1,662.74

Note 3 LONG TERM BORROWINGS

Particulars	As on 31st March 2023	As on 31st March 2022
<u>UNSECURED LOANS</u>		
<u>Loan from Director & Relatives</u>		
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
TOTAL	475.38	1,116.32



Signature

Signature

ASPRI SPIRITS PRIVATE LIMITED

Note 4 SHORT TERM BORROWINGS

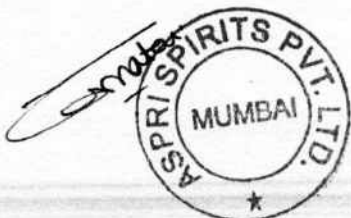
	As on 31st March 2023	As on 31st March 2022
<u>SECURED LOANS</u>		
CASH CREDIT (Secured against hypothecation of Stocks and Debtors and Mortgage of Office Premises)	2,694.35	2,359.65
ICICI Bank Ltd- Car Loan LAMUM00036800912	-	2.84
HDFC Bank TERM LOAN A/c 120091712	113.85	219.54
HDFC Bank Ltd- Car Loan 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	-
TOTAL	3,756.71	3,352.75

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	-	-
Total	1,117.13	278.79

Note 6 SHORT TERM PROVISIONS

Particulars	As on 31st March 2023	As on 31st March 2022
(a) Provision for employee benefits		
P.F. Payable	0.38	0.39
ESIC Payable (Employee & Employer)	(0.05)	(0.04)
Professional Tax	0.21	0.16
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(2022-23)	430.77	166.77
(c) Provision - Others		
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
Total	1,031.39	467.22



[Handwritten signature]

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 (Uluvka India Pvt Ltd)	-	-
Total	168.19	82.91

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)	-	-
W I P	-	-
Stock with Consignee	-	-
Total	2,393.88	813.60

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
Total	140.26	402.58



(Signature)

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	-	-
Total	467.93	1,127.53

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
Total	198.62	95.82



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	
Total - Sales	33,429.03	19,134.28	
Note 13 OTHER INCOME			
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	
Total	28.91	86.16	
Note 14 PURCHASE OF STOCK IN TRADE			
Particulars	As on 31st March 2023	As on 31st March 2022	
Add: Purchases			
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	
Pemit Expenses	12.87	-	
Import Fee-	8.18	15.10	
Packing Charges	1.27	0.44	
Warehouse Charges & Rent	656.47	347.72	
Purchase of Stock in Trade	24,603.82	12,918.99	
Note 15 CHANGE IN INVENTORIES			
Particulars	As on 31st March 2023	As on 31st March 2022	
<u>Inventories at the end of the year:</u>			
Finished goods	2,393.88	813.60	
Work-in-progress	-	-	
	2,393.88	813.60	
<u>Inventories at the beginning of the year:</u>			
Finished goods	813.60	1,079.20	
	813.60	1,079.20	
Net (increase) / decrease	(1,580.28)	265.60	



(Signature)

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
DA/TA 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
Total	1,934.54	1,501.94

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
Total	378.98	427.42

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	-
Priliminary 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
Total	5,571.71	3,549.79



ASPRI SPIRITS PRIVATE LIMITED

Note 19 DISCLOSURE OF A SUBSIDIARY THAT HAS NON-CONTROLLING INTERESTS					(Figures in lakhs)	
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%	
Total						
NON-CONTROLLING INTEREST						
Uluvka London Limited			Beneficial Ownership Voting Power	40% 40%	0% 0%	
Equity Share				4.00	0.00	
Profit/(Loss) allocated to non-controlling interests for the year				0.48	0.00	
TOTAL				4.48	0.00	



[Signature]

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			N E T -- B L O C K	
	AS ON	ADDITIONS Before	ADDITIONS After 30.09.2022	SALE during the year	AS ON	UP TO	FOR THE	AS ON	AS ON	AS ON
	01-04-2022	30.09.2022	30.09.2022	31.3.2023	31.3.2023	01.04.2022	YEAR	31.03.2023	31.03.2023	31.03.2022
Furniture & Fixture	53.07	-	-	-	53.07	47.40	1.48	48.88	4.19	5.67
Computers	105.75	7.50	15.18	0.35	128.07	93.55	13.36	106.92	21.16	12.19
Intangible Assests	3.75	0.22	0.01	-	3.99	2.47	0.36	2.83	1.16	1.29
Motor Vehical	133.03	-	-	-	133.03	98.05	10.92	108.96	24.07	34.98
Office Equipements	38.68	0.13	-	-	38.81	36.23	1.08	37.31	1.50	2.44
OFFICE PREMISES UNIT NO-1203	804.39	-	-	-	804.39	112.62	33.68	146.31	658.08	691.77
Torque Metere	1.60	-	-	-	1.60	0.84	0.34	1.18	0.42	0.76
Dia Mould	4.50	-	-	-	4.50	0.23	1.92	2.16	2.34	4.27
Semi Auto Sealing Machine	1.80	-	-	-	1.80	0.72	0.49	1.21	0.59	1.08
Torque Tester	-	-	0.11	-	0.11	-	0.00	0.00	0.10	-
TOTAL	1,146.56	7.85	15.29	0.35	1,169.36	392.11	63.63	455.75	713.61	754.45
PREVIOUS YEAR										

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. Gautam Matai
Director
DIN: 01784232
Date: 04.09.2023

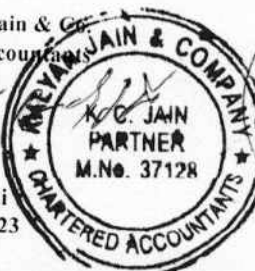
Mr. Aliyappa B. Appaiah
Director
DIN: 06946924
Date: 04.09.2023

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

	2023	2022
Cash Flows from Operating Activities		
Net Income	1,681.38	319.16
Add: Expenses Not Requiring Cash:		
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)
	867.30	237.37
Add:- Decrease in Current Assets :-		
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)
	(4,865.38)	(365.24)
Less :- Increase in Current Assets :-		
Inventories	-	-
Short-term loans and advances	-	-
Trade receivable	-	-
Other current assets	-	-
	-	-
Add:- Increase in Current Liability :		
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	-
	2,803.40	707.33
Less;- Decrease in Current Liabilities-		
Short Term Borrowings	-	-
Trade payables	-	-
Short Term Provision	-	-
Short-term provisions	-	-
Other current liabilities	-	-
	-	-
Net Cash from Operating Activities	486.70	898.63
Cash Flows from Investing Activities		
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	-	-
Net Cash Used for Investing Activities	(108.08)	(9.59)
Add Share Capital	-	(10.00)
Add Long-term borrowings	(640.94)	(861.80)
Less:- Long-term borrowings	-	-
Net Cash from Financing Activities	(640.94)	(871.80)
NET INCREASE/(DECREASE) IN CASH	(262.32)	17.25
CASH, & CASH EQUIVALENT AT THE BEGINNING OF YEAR	402.58	385.33
CASH, & CASH EQUIVALENT AT THE END OF YEAR	140.26	402.58

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 Company
(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



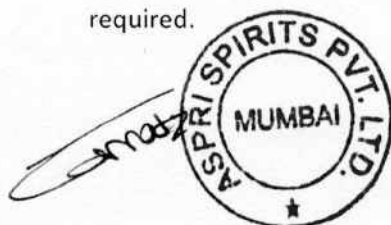
Mr. Gautam Matai
Director
DIN: 01784232
Place: Mumbai
Date: 04.09.2023

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.



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	NIL	NIL
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 figure have been regrouped wherever required.

FOR MS KALPANA JAIN and
(Chartered Accountants)
Reg No. : 104001W K. C. JAIN
PARTNER
M.No. 37128

K.C. JAIN
Partner
Membership No: 037128

Date: 4th September 2023
Place: Mumbai



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

Gautam Matai
Director
DIN: 01784232

Date: 4th September 2023
Place: Mumbai

Aiyappa Appaiah
Director
DIN: 06946924