F.Y. 2024-2025



ASPRI SPIRITS PRIVATE LIMITED (CIN: U15500MH2004PTC148284)

Balance Sheet As On 31st March, 2025

			(Figures in lakhs)	(Figures in lakhs)
	Particulars	Note No.	As on 31 st March 25	As on 31st March 2024
A	EQUITY AND LIABILITIES			
	1 Shareholders' funds			
	(a) Share capital	1	38.51	38.51
	(b) Reserves and surplus	2	6,485.60	4,975.71
	(b) Money Received against share warrents			
	2 Share application money pending allotments			
	3 Non-current liabilities			
	(a) Long-term borrowings	3	416.95	522.16
	(b) Deferred tax liabilities (net)		33.76	33.86
	(c) Other Long Term Liabilities		- 1	
	(d) Long term provision		_	
	4 Current liabilities			
	(a) Short Term Borrowings	4	5,038.13	5,147.75
	(b) Trade payables	5		
	(A) total outstanding dues of micro enterprises and small enterprises		_	
	(B) total outstanding dues of Creditors other than micro enterprises		730.25	2,014.50
	and small enterprises			
	(c) Other current liabilities	6	923.54	578.06
	(d) Short-term provisions	7	1,377.28	1,288.89
	()		1,377.20	1,200.07
	TOTAL		15,044.02	14,599.43
В	ASSETS			
	1 Non-current assets			
	(a (i) Property, Plant and Equipment	8	719.27	749.53
	(ii) Intangible assets		0.60	0.81
	(iii) Capital Work in progress		: <u>-</u>	
	(iv) Intangible Assets under Development		_	
	(b) Non-current investments	9	615.62	349.33
	(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	2,446.04	2,636.95
	(c) Trade receivables	12	8,824.96	8,884.28
	(d) Cash and cash equivalents	13	43.97	89.16
	(e) Short-term loans and advances	14	2,303.37	1,730.37
	(f) Other Current Assets	15	90.19	159.01
	TOTAL	_	15.044.02	44.800.40
	TOTAL		15,044.02	14,599.43

See accompanying notes forming part of the financial statements

In terms of our report attached.

For Vidhi Shah & Associates Chartered Accountants

FRN No.156945W

(Vidhi Sanket Shah)

Proprietor Place: Mumbai Date: 02/09/2025

UDIN 25191791BMOTXL17502

VIDHI S. SMAH CONTROL OF TRIBLES ACCOUNTS



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

Mr. Gautam Matai

Director
DIN: 01784232

Place: Mumbai Date: 02/09/2025 Mr. Aiyappa B. Appaiah

Director DIN: 06946924 Place: Mumbai Date: 02/09/2025

ASPRI SPIRITS PRIVATE LIMITED (CIN: U15500MH2004PTC148284)

	STATEMENT OF PROFIT AND LOSS ACCO	UNI FOR	(Figures in lakhs)	(Figures in lakhs)
	Particulars	Note No.	As on 31 st March 25	As on 31st March 2024
[Revenue from operations (gross)	16	38,298.79	35,826.49
	Less: Excise Duty		- 1	
	Revenue from operations (net)		38,298.79	35,826.49
Ι	Other Income	17	187.21	145.68
П	Total Income (I+II)		38,486.00	35,972.18
V	Expenses			
•	(a) Cost of materials consumed			
	(b) Purchase of Stock in Trade	18	26,981.31	26,155.02
	(c) Changes in inventories of finished goods, work-in-	19	190.91	(287.96
	progress and stock-in-trade	"	150.51	(207.50
	(d) Employee benefits expenses	20	2,657.46	2,061.22
	(e) Finance costs	21	514.59	501.36
	(f) Depreciation and amortisation expenses		88.26	76.81
	(g) Other expenses	22	5,831.25	5,452.86
	Total Expenses		36,263.78	33,959.29
V	Profit before exceptional and extraordinary iteam and tax		2,222.22	2,012.88
VI	Exceptional Iteams			· <u>.</u>
VII	Profit before extraordinary iteam and tax		2,222.22	2,012.88
/111	Extraordinary Iteams		-	_
X	Profit before Tax		2,222.22	2,012.88
X	Tax Expense:			
	(a) Current tax expense		666.12	583.04
	(b) Deferred tax		(0.10)	3.39
	(b) Earlier Year Income tax		24.47	4.36
I	Profit / (Loss) for the period from continuing operations		1,531.73	1,422.09
	Profit / (Loss) from discontinuing operations			- L-
	Tax from discontinuing operations		= =	
ΩV	Profit/ (Loss) from discontinuing operations		- 1	
ΚV	Profit for the Period		1,531.73	1,422.09
(VI	Earning per equity share:			
	(1) Basic (Rs)		397.80	369.33
	(2) Diluted (Rs)	1	397.80	369.33

In terms of our report attached.

For Vidhi Shah & Associates Chartered Accountants

FRN No.156945W

(Vidhi Sanket Shah) Proprietor

Place: Mumbai Date: 02/09/2025

UDIN 25191791BMOTXL17502

VIOHI S. SHAH PROPRIETOR FRN-156945W ASPRI SPIRITS PRIVATE LIMITED

GAUTAM MATAI (DIRECTOR)

DIN -01784232 Place: Mumbai Date: 02/09/2025 AIYAPPA B. APPAIAH (DIRECTOR)

DIN: 06946924

Place: Mumbai Date: 02/09/2025

Statement of Cash Flows

For the Years Ending March 31, 2024 and March 31, 2025

	(Figures in lakhs)	(Figures in lakhs)
	2025	2024
Cash Flows from Operating Activities		
Net Income	2,222.22	2,012.88
Add: Expenses Not Requiring Cash:		
Depreciation	88.26	· 76.81
Income Tax	(666.12)	~
Previous Year Income Tax	(24.47)	-
CSR Eepenses (F.Y 2023-24)	(21.83)	
Foreign Exchange Rate Difference	-	-
	(624.17)	76.81
Add:- Decrease in Current Assets :-		
Trade receivables	59.32	
Short-term loans and advances		
Other Current Assets		
Inventories	190.91	
Long Term Loans & advances	_	
Other current assets	68.82	
	319.04	
Less :- Increase in Current Assets :-		
Inventories		287.96
Short-term loans and advances	573.00	332.54
Long Term Loans & advances		30.89
Trade receivable		919.08
Other current assets	573.00	1,570.47
Add:- Increase in Current Liability :	373.00	1,570.47
Short Term Borrowings		1,421.44
Trade payables		1,421.44
Other current liabilities	345.48	
Short-term provisions	88.39	
onore torm provisions	433.87	1,421.44
Less;- Decrease in Current Liabilities-	100107	1,121.11
Trade payables	1,284.25	805.77
Short Term Provision	1,204.23	336.94
Short Term Provision Short Term Borrowings	109.62	330.94
Other current liabilities	109.02	567.05
outer current interinces	1,393.87	1,709.76
Net Cash from Operating Activities	384.09	230.90
Cash Flows from Investing Activities		
Add:- Sale of Fixed Assets	44.50 C)	0.06
Less:- Purchase of New Equipment	57.78	117.34
Less:- Investments Increased	266.29	174.97
Other		
Net Cash Used for Investing Activities	(324.08)	(292,24)
Add Share Capital Add Long-term borrowings	-	
	105.21	46.78
Less:- Long-term borrowings Net Cash from Financing Activities	105.21 (105.21)	46.50
The Cash II of Financing Activities	[103.41]	46.78
	(45.10)	/1/ 57)
NET INCREASE/(DECREASE) IN CASH CASH, & CASH EQUIVALENT AT THEBEGINNING OF YEA	(45.19) AR 89.16	(14.57) 103.73

In terms of our report attached. For Vidhi Shah & Associates Chartered Accountants FRN No.156945W

(Vidni Shaket Shah)

Proprietor Place: Mumbai Date: 02/09/2025 UDIN: 3409594012

25191791BM

PROPRIETOR

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

Mr. Gautam Matai Director

DIN: 01784232 Place: Mumbai Date: 02/09/2025 Mr. Alvappa B. Appaiah Director DIN: 06946924

DIN: 06946924
Place: Mumbai
Date: 02/09/2025

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 As on 31 st March 25 31st March 2024 Number of shares Number of Rs. Rs. shares (a) Authorised 400,000 Equity shares of Rs.10/- each 400,000 40 400,000 40 with voting rights 50,000 Preference Shares of Rs.100/-50,000 50 50,000 50 each (b) Issued, Subscribed and Paid up 385,051 39 385,051 38.51 385051 Equity shares of Rs.10 each 385,051 39 385,051 38.51 with voting rights 385,051 385,051 38.51 38.51 List of Shareholders holding more than 5% share capital Name of Shareholders No. of Shares Value/Share Total Value Jaikishan Matai 87,99 22.85 10 8.80 Jackie Sham Matai HUF 58,501 15.19 10 5.85 Gautam Matai 52,126 13.54 10 5.21 Parameshwari Narang 46,038 11.96 10 4.60 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 334,287.00 86.82 33.43

NOTE 1A. SHARES HELD BY PROMOTORS

	Current Repo	rting Period		
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
	1 Jaikishan Matai	87999	22.85	0
	2 Jackie Sham Matai HUF	58501	15.19	0
	3 Arunkumar Bangalore	32922	8.55	0
	4 Gautam Matai	52126	13.54	3.9

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

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

	Current Repor	rting Period		
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beiginning of the current	Changes in Equity Share Capital during	Balance at the end of the current reporting period
38.51		38.51	-	38.51

Previous reporting Period						
	Balance at the end of the previous reporting peri		the previous		Balance at the beginning of the previous reporting period	
38.51	38		38.51	0	38.51	
	-315					

8



MUMBAI TO MIMBAI

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 31 st March 25	As on 31st March 2024
(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	4,752.76	3,330.67
Add: Profit / (Loss) for the year	1,531.74	1,422.09
Less:- CSR Eepenses (F.Y 2023-24)	21.85	
Closing balance	6,262.65	4,752.76
Total	6,485.60	4,975.71

Note 3 LONG TERM BORROWINGS

Particulars	As on 31 st March 25	As on 31st March 2024
UNSECURED LOANS		
Unsecured Loan		
Aiesha Jaikishan Matai	13.35	11.20
Arun Kumar V Bangalore	10.11	10.00
Ask Agencies and Investment Pvt Ltd	129.80	119.68
Duru Matai	20.18	13.95
Gautam Matai	22.76	22.50
Jackie Matai (HUF)	7.84	2.80
Nandkishore Matai	3.54	3.50
Parmeshwari Vijay Narang	94.10	93.03
Pavan Narang	54.62	54.00
Payal Narang	10.82	10.70
Prashant Matai	1.52	1.50
Pritish Jaikishan Matai	8.55	8.45
Kajal Matai	10.11	10.00
Vrutika Matai	1.01	1.00
Duru Matai Family Trust	0.25	
Riana Advisory Services Private Limited - Loan	12.61	12.50
Sunrise Petroleum Services	15.78	147.10
TOTAL	416.95	521.91





ASPRI SPIRITS PRIVA	ATE LIMITED	
Note 4 SHORT TERM BORROWINGS Particulars	As on 31 st March 25	As on 31st March 2024
SECURED LOANS		
Cash Credit	3,314.62	3,653.27
(Secured against hypothecation of Stocks		
and Debtors and Mortgage of Office Premises)		
HDFC Bank Ltd- Car Loan A/c No-97335220	21.99	30.94
HDFC Bank Ltd-MG-Gloster Car Loan A/c No-144157360	30.78	38.22
HDFC Bank Ltd-MG-Gloster Car Loan A/c No-144160589	30.78	38.22
ECLGS-HDFC		98.90
HDFC BANK LTD-891371072 LOAN	388.89	
HDFC Bank Ltd-MG-Gloster Car Loan A/c No-153535330	42.54	
ECLGS-HDFC-2 (452183314)	233.79	335.17
HDFC Bank Buyers Credit	974.74	953.03
mom Ax	# 020 42	
Note 6 OTHER CURRENT LIABILITIES TOTAL	5,038.13	5,147.75
Particulars	As on	As on
	31 st March 25	31st March 2024
Creditors For Advance	(827.67)	(787.29)
Expenses Payable	1,751.21	1,365.35
Total	923.54	578.06
Note 7 SHORT TERM PROVISIONS Particulars		A
raruculars	As on 31 st March 25	As on 31st March 2024
(a) Provision for employee benefits	51 St Water 25	318t Water 2024
P.F. Payable	0.29	0.47
ESIC Payable (Employee & Employer)	0.00	0.47
Professional Tax	0.00	(0.06)
NPS Deduction Payable		0.25
(b) Provision - for TAX	2.26	
Provision for Income Tax	(((12	502.04
	666.12	583.04
(c) Provision - Others	-	
CST Payable	60.27	79.80
TDS Payable	104.26	112.19
GST Payable	(80.92)	(97.45
TCS - Payable(Sales)	36.70	33.34
Sales Tax Appeal Payment (VAT)	(84.66)	(61.97
VAT Payable	670.66	637.02
Audit Fees Payable	2.03	2.25
Total	1,377.28	1,288.89









Note 9 NON CURRENT INVESTMENTS

	(Figures in lakhs)	(Figures in lakhs)
ixed Deposit with Union Bank of India ixed Deposit with HDFC Bank hare Investments (Asdis Drinks India Private Ltd) hare Investments (Drinkasaur Share)	As on 31 st March 25	As on 31st March 2024
Fixed Deposit with Canara Bank	5.08	4.31
Fixed Deposit with Union Bank of India	4.07	3.64
Fixed Deposit with HDFC Bank	505.89	325.29
Share Investments (Asdis Drinks India Private Ltd)	10.00	10.00
Share Investments (Drinkasaur Share)	0.09	0.09
Share Investment (Aspri Spirits FZE)	34.09	
Share Investments (Uluvka India Pvt Ltd)	56.40	6.00
Total	615.62	349.33

Note 11 INVENTORIES

(At lower of cost and net realisable value)

			(Figures in lakhs)	(Figures in lakhs)
	Particulars		As on 31 st March 25	As on 31st March 2024
Finished Goods			2,446.04	2,636.88
		Total	2,446.04	2,636.88

Note 13 CASH AND CASH EQUIVALENTS

	(Figures in lakhs)	(Figures in lakhs)
Particulars	As on	As on
	31 st March 25	31st March 2024
	Rs.	Rs.
A) Cash In Hand	4.11	5.03
B) Bank Balance	39.86	84.13
Total	43.97	89.16





proton

MUMBAI TO TO THE TOTAL PROPERTY OF THE TOTAL

ASPRI SPIRITS PRIVATE LIMITED Note 14 SHORT TERM LOANS AND ADVANCES

	2.381.2	(Figures in lakhs)	(Figures in lakhs)
Particulars		As on 31 st March 25	As on 31st March 2024
Security Deposits		202.95	181.40
IncomeTax Refund (A.Y.2015-16)		4.57	4.57
Income Tax Advance (A.Y.2018-19)		6.95	6.95
Income Tax Advance (A.Y.2022-23)		0.00	0.00
Income Tax Advance (A.Y.2023-24)		0.00	12.29
Income Tax Advance (A.Y.2024-25)			452.52
Income Tax Advance (A.Y.2025-26)		619.23	
Other Advances		1,458.37	1,058.79
Staff Loan		11.30	13.85
	Total	2,303.37	1,730.37

Note 15 OTHER CURRENT ASSETS

	(Figures in lakhs)	(Figures in lakhs)
Particulars	As on	As on
	31 st March 25	31st March 2024
C) Prepaid Expenses	90.19	156.27
E) Interest accured But not due	1	2.74
Tota	al 90.19	159.01



MUMBAI

Note 16 REVENUE FROM OPERATIONS	(Figures in lakhs)	(Figures in lakhs)
Particulars	As on 31 st March 25	As on 31st March 2024
Sale of Goods	38,298.79	35,826.49
Total - Sales	38,298.79	35,826.49
Note 17 OTHER INCOME	(Figures in lakhs)	(Figures in lakhs)
Particulars	As on 31 st March 25	As on 31st March 2024
FD Interest	28.49	11.16
Bank Interest -Received	0.04	0.03
Interest Receivable on Loan	137.75	124.49
Fees- Sales Promotion	20.74	10.00
Sale of Scrap	0.19	
Total	187.21	145.68
Note 18 PURCHASE OF STOCK IN TRADE	(Figures in lakhs)	(Figures in lakhs)
Particulars	As on 31 st March 25	As on 31st March 2024
Purchases		
Import	10,752.43	9,157.52
Domestic	5,294.89	5,444.12
Clearing & Forwarding Charges	165.53	188.50
Custom Duty	7,638.89	7,005.82
Excise Duty	2,414.97	3,432.41
Pemit Expenses	12.89	12.60
Import Fee-	5.64	6.59
Packing Charges	1.52	2.75
Warehouse Charges & Rent	694.55	904.70
Total	26,981.31	26,155.02





MUMBAI

As on	As on
31 st March 25	31st March 2024
2,446.04	2,636.95
_	- (1
2,446.04	2,636.95
2,636.95	2,348.99
	-
2,636.95	2,348.99
ase 190.91	(287.96)
(Figures in lakhs)	(Figures in lakhs)
As on 31 st March 25	As on 31st March 2024
2,131.08	1,805.31
121.55	100.84
22.97	19.01
3.77	4.25
159.14	13.53
109.03	<u>-</u> II
0.21	0.51
	11.64
37.66	25.47
-	29.17
	30.52
	0.13
0.24	20.46 0.39
otal 2,657.46	2,061.22
(Figures in lakhs)	(Figures in lakhs)
As on	As on
31 st March 25	31st March 2024
390.45	365.05
74.72	76.12
14.12	/0.12
	2,446.04 2,636.95 2,636.95 2,636.95 ase 190.91 (Figures in lakhs) As on 31 st March 25 2,131.08 121.55 22.97 3.77 159.14 109.03 0.21 22.86 37.66 26.99 0.14 21.82 0.24 otal 2,657.46 (Figures in lakhs) As on 31 st March 25











Note 22 OTHER EXPENSES	(Figures in lakhs)	(Figures in lakhs)
Particulars	As on 31 st March 25	As on 31st March 2024
Audit Fees	2.25	2.25
Audit Expenses	0.32	0.20
Discounts, Incentives & Promotion Expenses	4,171.88	3,773.32
Communication Exp	23.06	25.33
Conveyance Exps.	11.78	11.05
License Fees & Label Registration Expenses	126.60	185.30
Loading & Unloading Charges	3.70	3.15
Legal & Professional Fee	272.57	216.02
Office Expenses	214.29	177.31
Subscription & Membership	0.07	1.55
GST Input	332.29	341.45
Interest on VAT/CST	6.64	52.04
CST Paid /VAT Paid	10.28	25.63
Travelling Expenses	203.74	190.62
Transport Charge	397.74	395.08
Vehicle Expenses	54.04	52.55
Total (B)	5,831.25	5,452.86
Total	5,831.25	5,452.86





MUMBAI OF MUMBAI

Chris

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

(Figures in lakhs)

	Outstanding for f	ollowing periods t	rom due date of pa	iyment	
Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME			-	-	-
Others Disputed		-	-	-	
Dispute dues-MSME		-		-	
Dispute dues				-	_
Others UnDisputed	₹ 453.82	₹ 44.78	₹ 45.27	₹ 186.38	730.24
Total	453.82	44.78	45.27	186.38	730.24

Figures For Previous Reporting Period

(Figures in lakhs)

	Outstanding for f	ollowing periods fi	rom due date of pa	yment	
Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-		-	-
Others Disputed		-	-	-	_
Dispute dues-MSME		-		-	9
Dispute dues	- 1			-	-
Others UnDisputed	1,918.60	94.62	(35.21)	36.49	2,014.50
Total	1,918.60	94.62	(35.21)	36.49	2,014.50

Note 12 TRADE RECEIVABLES
Figures For the Current Reporting Period

(Figures in lakhs)

	Outs	tanding for following	periods from due	date of p	ayment	
Particulars	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-						
Considered Goods	8,218.92	235.62	246.64	110.92	12.85	8,824.96
Undisputed Trade Receivables-						
Considered Doubtful	-		_			
Disputed Trade Receivables-						
Considered Goods			_			
Disputed Trade Receivables-						
Considered Doubtful	_		-	-	-	-
Others						

Figures For Previous Reporting Period

(Figures in lakhs)

	Outs	tanding for following	periods from due	date of p	ayment	
Particulars	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-						
Considered Goods	8,768.05	(38.70)	168.20	50.78	(64.05)	8,884.28
Undisputed Trade Receivables-						
Considered Doubtful		A 1100m-1		-	-	-
Disputed Trade Receivables-						
Considered Goods			- 1	-	-	
Disputed Trade Receivables-						
Considered Doubtful			-	-	-	-
Others						-





										Note - 8	
		* H.S	STATEMENT OF DIVER ACCETTE AC ON 21 ST MAD CH 2025	ASPRI SPIRITS PRIVATE LIMITED	MITED 21 ST MADEE	2005		Timmer in John			
-	200	916	LEWIENT OF FIAE	D ASSETS, AS ON	SI SI MAKU	<u>C707</u>		(Figures in lakins)	(8)	1	
	PARTICULARS		GROS	GROSSBLOCK	СК		DE	DEPRECIATION		NET I	BLOCK
					SALE				91		
		AS ON	ADDITIONS	ADDITIONS	during the	AS ON	UP TO	FOR THE	AS ON	AS ON	AS ON
		01-04-2024	Before 30.09.2024	After 30.09.2024	year	31.01.2025	01.04.2024	YEAR	31.01.2025	31.03.2025	31.03.2024
	Furniture & Fixture	53.07			ì	53.07	49.98	0.81	50.79	2.28	3.09
	Plant and Equipment	143.87	3.23	1.64	i	148.74	126.76	12.76	139.52	9.22	17.11
	Intangibable Assests	3.91		ī	i	3.91	3.11	0.21	3.32	09.0	0.81
	Vehicle	232.39	52.45	ì	i	284.84	130.65	43.26	173.91	110.93	101.74
	Office Equipement	39.77	,	0.46	,	40.23	38.12	0.73	38.85	1.38	1.65
	Buildings	804.39	1		•	804.39	178.44	30.48	208.92	595.47	625.95
									1	,	
	TOTAL	1,277.39	89:55	2.10	-	1,335.18	527.06	88.25	615.31	719.87	750.34
	PREVIOUS YEAR	1160.12	59.89	57.45	90.0	1277.39	450.25	76.81	527.06	750.34	709.87
	As per our report of even date attached	attached			For and on Beh	For and on Behalf of the Board					
	For Vidhi Shah & Associates				For Aspri Spiri	For Aspri Spirits Private Limited					
	Chartered Accountants						(SAI SO,		
	FRN No.156945W	1000 PER 100					7	1	100		
		NA THE STATE OF TH			1	1			AU		
	575	ES ESTATE OF		1	1	Associated the same of the sam	(5.28)	10	MB	PI	
	(Vidhi Sanket Shah)	* No.2500 - X		J	Mr Gantam Matai	afai	Mr. Arama B. Annaish	nnaiah	AI		
	Proprietor	NAME OF THE PERSON AND PARTY O			Director		Director		30		
	Place: Mumbai	Sea Care			DIN: 01784232		DIN: 06946924				
	Date: 02/09/2025				Place: Mumbai		Place: Mumbai				
	UDIN 25191791BMOTXLI7502	2			Date: 02/09/2025	5	Date: 02/09/2025				

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.

NO. PARTICULARS OF WDV as on DEP. More than 01.04.2024 Less than 180 days Less than during the point of the days TOTAL Depreciation allowable DEP. 01.04.2024 180 days 180 days year AMOUNT Depreciation allowable 1 Furniture & Fitting 10% 10% 17,01,254 46,263 - 17,47,517 1,72,439 2 Building 15% 1,40,81,815.00 52,45,112 - 4,51,42,200 45,14,220 3 Plant & Machinary 40% 25,89,961 3,23,000 1,64,000 - 1,93,26,927 28,99,039 4 Computer 55 1,11,484 25,89,961 3,23,000 - 1,11,484 27,871 5 Intangible Assets - 6,36,26,713.80 55,68,112.49 2,10,262.71 - 6,94,05,089.00 88,11,553.04 6	S	RATE		Addition during the year	ng the year	Deductions			
B 10% 17,01,254 180 days 180 days year AMOUNT allowable 10% 4,51,42,200 25,89,961 3,23,000 1,64,000 - 1,11,484 27,871		OF	WDV as on	More than	Less than	during the	TOTAL	Depreciation	WDV as on
g 10% 17,01,254 46,263 - 17,47,517 1,72,439 10% 4,51,42,200 52,45,112 - 1,93,26,927 28,99,039 15% 1,40,81,815.00 52,45,112 - 1,93,26,927 28,99,039 25,89,961 3,23,000 1,64,000 - 30,76,961 11,97,984 25% 1,11,484 27,811 - 6,36,26,713.80 55,68,112.49 2,10,262.71 - 6,94,05,089.00 88,11,553.04		DEP.	01.04.2024	180 days	180 days	year	AMOUNT	allowable	31.03.2025
lg 10% 17,01,254 46,263 - 17,47,517 1,72,439 17,01,254 1,40,220 4,51,42,200 52,45,112 - 1,40,81,815.00 52,45,112 - 1,93,26,927 28,99,039 40% 25,89,961 3,23,000 1,64,000 - 30,76,961 11,97,984 25,89,961 1,11,484 27,871 - 6,36,26,713.80 55,68,112.49 2,10,262.71 - 6,94,05,089.00 88,11,553.04									
10% 4,51,42,200 - 4,51,42,200 451,42,200 451,42,200 45,14,220 30 15% 1,40,81,815.00 52,45,112 - 1,93,26,927 28,99,039 40% 25,89,961 3,23,000 1,64,000 - 30,76,961 11,97,984 25% 1,11,484 27,871 Year Total:- 6,36,26,713.80 55,68,112.49 2,10,262.71 - 6,94,05,089.00 88,11,553.04	1 Furniture & Fitting	10%	17,01,254		46,263		17,47,517	1,72,439	15,75,078
y 15% 1,40,81,815.00 52,45,112 - 1,93,26,927 28,99,039 40% 25,89,961 3,23,000 1,64,000 - 30,76,961 11,97,984 25% 1,11,484 - 1,11,484 27,871 Year Total:- 6,36,26,713.80 55,68,112.49 2,10,262.71 - 6,94,05,089.00 88,11,553.04	2 Building	10%	4,51,42,200			ı	4,51,42,200	45,14,220	4,06,27,980
40% 25,89,961 3,23,000 1,64,000 - 30,76,961 11,97,984 25% 1,11,484 - 1,11,484 27,871 Year Total:- 6,36,26,713.80 55,68,112.49 2,10,262.71 - 6,94,05,089.00 88,11,553.04	3 Plant & Machinary	15%	1,40,81,815.00	52,45,112		•	1,93,26,927	28,99,039	1,64,27,888
25% 1,11,484 - 1,11,484 27,871 Year Total:- 6,36,26,713.80 55,68,112.49 2,10,262.71 - 6,94,05,089.00 88,11,553.04	4 Computer	40%	25,89,961	3,23,000	1,64,000	ı	30,76,961	11,97,984	18,78,977
6,36,26,713.80 55,68,112.49 2,10,262.71 - 6,94,05,089.00 88,11,553.04	5 Intangible Assets	25%	1,11,484			•	1,11,484	27,871	83,613
, ,	Current Vear Total:-		6.36.26.713.80	55.68.112.49		ı	6,94,05,089.00	88,11,553.04	6,05,93,535.96
	Carrent real rotari								

As per our report of even date attached

For Vidhi Shah & Associates Chartered Accountants WISH & SHAM WISH & SHAM PROPRIETOR PROPRIETO Date: 02 | 09 | 20 25 (Vidhī Safiket Shah) Place: Mumbai Proprietor



Mr. Aiyappa B. Appaiah DIN: 06946924 Director

Date: 02/09/2025 Place: Mumbai

ASPRI SPIRITS PVT. LTD.

DEFFERED TAX AS ON 31ST MARCH,2025

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

Depreciation as per Books of Accounts
Less: Depreciation as per Income Tax Act

8,825,021.09 8,811,553.04 13,468.05

DTA @ 29.12 DEFERRED TAX PROVISON 3,921.90 **3,921.90**









ASPRI SPIRITS PVT. LTD.

NOTES: FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting i.

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.

Fixed Assets ii.

All fixed assets are stated at cost of acquisition

Sales iii.

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

Depreciation iv.

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

Valuation of Inventories

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

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.

Deferred Taxation

Deferred Tax provided accordingly to Accounting Standard 22.

- Pre-Operative Expense: There is no pre- operative expenses in the previous year. viii.
 - 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	(in Lakhs) 2024-2025	(in Lakhs) 2023-2024
on employees who are in receipt of remuneration of not less than,		
(a) Rs.1,02,00,000/- and employed throughout the year.	432.74	310.94
No. of Employees Salary, Allowance, Perquisites	3	2
(b) Rs.8,50,000/- per month and employed for part of the year. No. of Employees Salary,	NIL	NIL
Allowance & Perquisites	NIL	NIL
ii) Expenditure in Foreign Currency	9313.33	8111.58
iii) Earning in Foreign Currency	2766.79	4833.53
iv) Value of Imported and Indigenous Raw Material consumed & percentage of each to total consumption.		
Imported Indigenous	NIL NIL	NIL NIL

v) Since company is Trading Company quantity detail areas below:

ses-	Numbers	25,935			
COC		20.930	526,060	527,190	
er	Numbers	6,098	1,028,560	824,515	24,805
ts	Numbers	376.538	5,536,813		210,143
9	Numbers		100	-1211,000	701,798
ts		Numbers Numbers	Numbers 376,538	Numbers 376,538 5,536,813	Numbers 376,538 5,536,813 5,211,553

ix) corporate social responsibility

During the year the net profit is more than 5cr hence CSR is applicable.

Hence 2% of average net profit of the last three years will be computed to be paid for CSR activities.



5)Previous year figure have been regrouped wherever required.

6) CONTINGENT LIABILITIES

Income Tax Matters:

- AY 2018-19: Disallowance of ₹42.76 Lakhs towards interest expenses. Appeal pending.
- AY 2023-24: Disallowance totals to 1267.81 Lakhs. Appeal filed.

GST Liability:

As per Order No. ME/JC/KG/290/GST/2024-25 dated 06.01.2025, Department imposed GST liability of 777 Lakhs and penalty of 777 Lakhs.

Status: Appeal filed; liability treated as contingent and not provided for.

7) Events which have occurred between the end of financial year of the company to which financial statement relate and the date of notes:

In month of April 2025, the company has increased its authorized share capital from \$90,00,000/- divided into 4,00,000 equity shares of \$10/- each and 50,000 preference shares of \$100/- each to \$15,50,00,000/- divided into 1,50,00,000 equity shares of \$10/- and 50,000 preference shares of \$100/- each.

In month of April 2025, the company has issued 1,27,06,683 Equity shares as bonus in the ratio of 33:1 (Bonus shares: equity shares) to the existing equity shareholders of the company, by capitalising the Security premium account to the fullest and balance out of surplus in profit and loss account.

FOR Vidhi Shah & Associates (Chartered Accountants)

Reg No.: 156945W

Vidhi Sanket shah Membership No: 191791

Date: 02/09/2025 Place: Mumbai

UDIN: 25191791BMOTXL7502

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

Mr. Gautam Matai Director

mater

Director DIN: 01784232

Date:02/09/2025 Place: Mumbai Mr.Atyappa Appaiah

Director DIN: 06946924

Date :02/09/2025 Place: Mumbai