

# AAROHA ALCOBEV DISTRIBUTORS PRIVATE LIMITED

Registered Address: 1203, "A" Wing, 12<sup>th</sup> Floor, Kanakia Wall Street, Chakala,  
Andheri (East), Mumbai – 400 093, Maharashtra, India  
TEL.: 022 4250 5100 : Email: [aarohaalcobev@gmail.com](mailto:aarohaalcobev@gmail.com)  
CIN NO. U15549MH2021PTC368065

## NOTICE

Notice is hereby given that the **2<sup>nd</sup> Annual General Meeting** of the members of M/s AaroHa Alcobev Distributors Private Limited will be held on Friday, 15<sup>th</sup> September, 2023 at registered address at 1203, "A" Wing, 12th Floor, Kanakia Wall Street, Chakala, Andheri (East), Mumbai - 400093, at 3.00 p.m. to transact the following business:

### ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2023, together with the reports of the Board of Directors and Auditors thereon.

By Order of Board of  
AaroHa Alcobev Distributors Private Limited



A handwritten signature in blue ink, appearing to read "Yohan Rub".

Yohan Rub  
Director  
DIN: 05106461

Place: Mumbai  
Dated: 23.08.2023

### 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.





## **DIRECTORS REPORT**

To,  
The Members of  
**ULUVKA INDIA PRIVATE LIMITED**

Your Directors are pleased to present the **2<sup>nd</sup> ANNUAL REPORT** of the Company together with the Audited Statement of Accounts and Auditors' Report of the Company for the financial year ended on 31<sup>st</sup> March, 2023.

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

The highlights of the financial results for the year ended on 31<sup>st</sup> March, 2023, are given below:

<b>Particulars</b>	<b>01.04.2022 to 31.03.2023 Amount (Rs. in thousand)</b>	<b>28.08.2021 to 31.03.2022 Amount (Rs. in thousand)</b>
Total Income	11,859.98	-
Net Profit/(Loss) (PBDT)	142.24	(434.71)
Less: Depreciation	0.06	-
Profit after depreciation but before tax (PBT)	142.18	(434.71)
Less: Taxes	22.20	-
Net profit / (loss) for the period	119.98	(434.71)
No. of Shares	1,00,000	10,000
Earnings Per share (Rs.)	1.20	(43.47)
Proposed Dividend	-	-
Dividend tax	-	-
Balance of Profit Carried to B/S	119.98	(434.71)

### **2. Reserves:**

The reserves of the company stand at Rs (314.73) (in thousands) as on 31.03.2023.

### **3. Dividend:**

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

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

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

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

You company is the strategic alliance of U'luvka London Ltd, U'luvka Limited and Aspri Spirits Private Limited and has owned the intellectual Property rights in the Brand "U'luvka" for India, Asia Pacific and other countries as agreed from time to time.

In the second year of operation the brand Uluvka has been launched in India and the sales are in line with the expectations, basis which the company has made a profit of Rs 119.99 (in thousands) in this financial year.

The Company is optimistic about the growth of the business in the coming years.

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

There are no significant changes made in the nature of the 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 or commitments affecting the financial position of the Company which have occurred between the end of the financial year of the company to which Financial Statement relates 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:**

- a) M/s Aspri Spirits Private Limited is the Holding company of the Company.
- b) Pursuant to the Share Subscription and Shareholder' Agreement dated 15.01.2022, M/s Uluvka London Ltd entered a joint venture arrangement with Aspri Spirits Private Ltd.
- c) As on 31st March 2023, the company does not have any subsidiaries and associate companies.

**10. Deposits:**

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

**11. Statutory Auditors:**

The Board of Directors had appointed M/s. Kalyan Jain and Co., Chartered Accountant, (FRN No. 104601W), as Statutory Auditor of the Company for a period of 5 year from conclusion of 1<sup>st</sup> Annual General Meeting until the conclusion of 6<sup>th</sup> Annual General Meeting.

**12. Explanation to Auditors qualification:**

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

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### **13. Share Capital:**

The Company has only one type of share i.e., Equity Shares of face value of Rs. 10/- each.

The authorized share capital of the Company is Rs. 10,00,000/- (Rupees Ten Lakh only) divided into 1,00,000 Equity Shares of face value of Rs. 10/- each. The Company's issued, subscribed and paid-up share capital is increased from Rs. 1,00,000/- to 10,00,000/- Equity Shares of Rs.10/- each fully paid-up during FY 2022-23.

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 Board of Directors is as below:

1. Mr. Gautam Matai
2. Mr. Sumedh Singh Mandla
3. Mr. Sudhir Dewji (w.e.f. 13.10.2022)

During the financial year on 13<sup>th</sup> October 2022, the Board of Directors the Company appointed Mr. Sudhir Dewji as a director of the Company.

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:**

During the financial year on 13<sup>th</sup> October 2022, the Board of Directors the Company has appointed Mr. Sudhir Dewji as a director of the Company.

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

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**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 do not apply to our Company.

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

Attendance at Board Meeting held on	Name of the Director & Category		
	Mr. Gautam Matai	Mr. Sumedh Singh Mandla	Mr. Sudhir Dewji
15.04.2022	✓	✓	NA
04.07.2022	✓	✓	NA
06.09.2022	✓	✓	NA
13.10.2022	✓	✓	NA
01.11.2022	✓	✓	x
15.11.2022	✓	✓	x
27.02.2023	✓	✓	✓

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:**

Your company has not made any investment or given any guarantee or security under section 186 of the Companies Act, 2013.

**22. Related party transactions:**

All the contracts/ arrangements/ transactions entered into 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 are provided herewith under "**ANNEXURE B**".

**23. Risk Management policy:**

Risks are event, situation or circumstances which may lead to negative consequences on the company's businesses. Risk management is a structured approach to manage uncertainty. A formal enterprise-wide approach to Risk Management is being adopted by the company and key risks will now managed within unitary framework. As a formal roll-out, all business divisions and corporate function will embrace risk management policy and guidelines, and make use of these in their decisions making. Key business risks and their mitigation are considered in the annual/strategic business plans and in periodic management

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reviews. The risk management process in our multi-business, multi-site operations, over the period of time will become embedded into the company's business systems and processes, such that our responses to risks remain current and dynamic.

**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 Amount (Rs. in thousand)
Foreign Exchange Earned	-
Foreign Exchange Outgo	7,671

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

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, size and complexity of its operations. Internal control systems comprising of policies and procedures are designed to ensure liability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with policies, procedure, applicable laws and regulations, and that all assets and resources are acquired economically, used.

**26. Particulars of Employees:**

The Company has no employee who was in receipt of remuneration, during the year under review which in aggregate was equal to or more than such sum as prescribed under Rule 5 (2) of Chapter XIII, Companies (Appointment and Remuneration of Managerial Personnel) Rule, 2014.

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

Presently, the Company does not have any employees, thus the Internal Complaint Committee is not applicable to the Company.

**28. Directors Responsibility Statement:**

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

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

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- iv. That the Directors had prepared the accounts for the financial year ended March 31, 2023 on a going concern basis.
- v. That the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

**29. 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  
Uluvka India Private Limited**

**Mr. Gautam Matai**  
Director  
DIN- 01784232

Place: Mumbai  
Date: 23.08.2023

**Mr. Sumedh Singh Mandla**  
Director  
DIN- 08239594

Place: Scotland  
Date: 23.08.2023



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“ANNEXURE A” to Board’s Report

EXTRACT OF ANNUAL RETURN

as on the financial year ended on 31.03.2023

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

FORM NO. MGT-9

I. REGISTRATION AND OTHER DETAILS:	
CIN	U15134MH2021PTC366464
Registration Date	28.08.2021
Name of Company	ULUVKA INDIA PRIVATE LIMITED
Category/ Sub-Category of the Company	Private Limited
Address of the Registered office and contact details	1203, A Wing, 12th 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	Manufacture of distilled, potable, alcoholic beverages such as vodka, whisky, brandy, gin, "mixed drinks" etc	11011	100%

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	Aspri Spirits Private Limited	U15500MH2004PTC148284	Holding	60%	2(46)

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

(i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
<b>A. Promoters</b>									
(1) Indian									
a) Individual/ HUF	-	-	-	-	-	-	-	-	-
b) Central Govt.	-	-	-	-	-	-	-	-	-
c) State Govt.(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	9,999	9,999	99.99	-	59,999	59,999	59.99	(40%)
e) Banks /FI	-	-	-	-	-	-	-	-	-
f) Any Other...	-	-	-	-	-	-	-	-	-
<b>Sub-total (A)(1):</b>	-	9,999	9,999	99.99	-	59,999	59,999	59.99	(40%)
(2) Foreign									
a) NRIs-Individuals	-	-	-	-	-	-	-	-	-
b) Other-Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	40,000	40,000	40.00	+40%
d) Banks/FI	-	-	-	-	-	-	-	-	-
e) Any Other...	-	-	-	-	-	-	-	-	-
<b>Sub-total (A)(2):</b>	-	-	-	-	-	-	-	-	-

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<b>Total Shareholding of Promoter</b> <b>(A)=(A)(1)+(A)(2)</b>	-	9,999	9,999	99.99	-	99,999	99,999	99.99	-
<b>B. Public Shareholding</b>									
<b>(1) Institutions</b>									
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)	-	-	-	-	-	-	-	-	-
<b>Sub-total (B) (1):</b>	-	-	-	-	-	-	-	-	-
<b>(2) Non- Institutions</b>									
a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual Shareholders holding nominal share capital upto Rs. 1 Lakh	-	1	1	00.01	-	1	1	00.01	-
ii) Individual Shareholders holding nominal share capital in excess of Rs. 1 Lakh	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
<b>Sub-total (B) (2):</b>	-	1	1	00.01	-	1	1	00.01	-
<b>Total Public Shareholding (B)= (B)(1)+(B)(2)</b>	-	1	1	00.01	-	1	1	00.01	-
<b>C. Shares held by Custodian for GDRs &amp; ADRs</b>	-	-	-	-	-	-	-	-	-
<b>Grand Total (A) + (B) + (C)</b>	-	10,000	10,000	100.00	-	1,00,000	1,00,000	100.00	-

**(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 share holding 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.	M/s Aspri Spirits Private Limited (including 1 Equity share held through Nominee Shareholder Mr. Jaikishan Matai)	10,000	100%	-	60,000	60%	-	(40%)
2.	M/s Uluvka (London) Ltd	-	-	-	40,000	40%	-	40%

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(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.	<b>M/s Aspri Spirits Private Limited (including 1 Equity share held through Nominee shareholder Mr. Jaikishan Matai)</b>				
	At the beginning of the year	10000	100	10000	100
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g., allotment/ transfer/ bonus/sweat equity etc.,)	-	-	40,000	40
	At the end of the year	10000	100	60,000	60
2.	<b>M/s U'luvka (London) Ltd</b>				
	At the beginning of the year	-	-	-	-
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g., allotment/ transfer/ bonus/sweat equity etc.,)	-	-	40,000	40
	At the end of the year	-	-	40,000	40

(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
	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	-	-	-	-

(v) Shareholding of Directors and Key Managerial Personnel:

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

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

#### V. INDEBTEDNESS:

Indebtedness of the Company including interest outstanding /accrued but not due for payment				
	Secured Loan (Rs. in thousand)	Unsecured Loan (Rs. in thousand)	Deposits (Rs. in thousand)	Total Indebtedness (Rs. in thousand)
<b>Indebtedness at the beginning of the financial year</b>				
i) Principal amount	-	1,500	-	1,500
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	11.66	-	11.66
<b>Total (i + ii + iii)</b>	-	<b>1,511.66</b>	-	<b>1,511.66</b>
<b>Change in indebtedness during the financial year</b>				
• Addition	-	5,740	-	5,740
• Reduction	-	3,700	-	3,700
<b>Net Change</b>	-	<b>2,040</b>	-	<b>2,040</b>
<b>Indebtedness at the end of financial year</b>				
i) Principal amount	-	3,540	-	3,540
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	66.41	-	66.41
<b>Total (i + ii + iii)</b>	-	<b>3,606.41</b>	-	<b>3,606.41</b>

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

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

Sr. No.	Particulars of Remuneration	Amount
1.	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...	-
5.	Others: Variable Income	-
	<b>TOTAL (A)</b>	-
	Ceiling as per the Companies Act, 2013	-

#### ULUVKA INDIA PRIVATE LIMITED

Reg. Add.: 1203, "A" Wing, 12<sup>th</sup> Floor, Kanakia Wall Street, Chakala, Andheri (East), Mumbai – 400 093, Maharashtra, India  
TEL.: 022 4250 5100 : Email: [uluvkaindia@gmail.com](mailto:uluvkaindia@gmail.com) | CIN NO. U15134MH2021PTC366464



**B. Remuneration to other directors:**

Sr. No.	Particulars of Remuneration	Mr. Gautam Matai Director	Mr. Sumedh Singh Mandla Director	Mr. Sudhir Dewji Director
1.	Gross Salary	-	-	-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-
	(b) Value of perquisites u/s 17 (2) Income-tax Act, 1961	-	-	-
	(c) Profits in lieu of salary under section17(3) Income-tax Act, 1961	-	-	-
2.	Stock Option	-	-	-
3.	Sweat Equity	-	-	-
4.	Commission	-	-	-
	- as % of profit	-	-	-
	- others, please specify...	-	-	-
5.	Others: Variable Income	-	-	-
<b>Total (1)</b>		-	-	-
Ceiling as per the Companies Act,2013		-	-	-

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

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

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

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

**ULUVKA INDIA PRIVATE LIMITED**

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ANNEXURE "B" to Board's Report

Disclosure of particular of 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
Aspri Spirits Private Limited	Holding Company	Unsecured Loan	-	-	30.08.2021	-
		Sale of goods	-	-	30.08.2021	-

For and on behalf of the Board of  
Uluvka India Private Limited



Mr. Gautam Matai  
Director  
DIN- 01784232



Mr. Sumedh Singh Mandla  
Director  
DIN- 08239594



Place: Mumbai  
Date: 23.08.2023

Place: Scotland  
Date: 23.08.2023

**ULUVKA INDIA PRIVATE LIMITED**

Reg. Add.: 1203, "A" Wing, 12<sup>th</sup> Floor, Kanakia Wall Street, Chakala, Andheri (East), Mumbai – 400 093, Maharashtra, India  
TEL.: 022 4250 5100 : Email: [uluvkaindia@gmail.com](mailto:uluvkaindia@gmail.com) | CIN NO. U15134MH2021PTC366464





# **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], 1<sup>ST</sup> FLR, 268/272 Dr. C.H. STREET, MARINE LINES, MUM - 2.

**Tel.:** 22061232 / 22001972, **Tel Fax:** 22092614, **Mobile:** 9821216424, 9820949687, **E-mail:** sanmatikrupa@yahoo.com / 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 AAROHA ALCOBEV DISTRIBUTORS PRIVATE LIMITED**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of AAROHA ALCOBEV DISTRIBUTORS PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at 31/03/2023, the Statement of Profit and Loss, 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 and financial performance 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 **Loss** for the year ended on that date.

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

This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2016, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the company.

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 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 A".
- (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 litigations on its financial position in its financial statements.

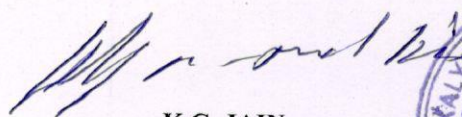




- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii. There Are No Amounts, required to be transferred, to the Investor Education and Protection Fund by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

Date :23/08/2023  
Place : MUMBAI

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



**K.C. JAIN**  
**Partner**

**M.No. : 037128**

**UDIN:- 23037128BGZFNG1648**





**“Annexure A” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of AAROHA ALCOBEV DISTRIBUTORS PRIVATE 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 AAROHA ALCOBEV DISTRIBUTORS PRIVATE LIMITED (“The Company”) as of March 31, 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

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

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

**Auditors’ Responsibility**

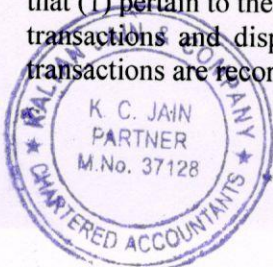
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on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

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

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

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

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





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

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

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

### **Opinion**

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

Date :23/08/2023  
Place : MUMBAI

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



**K.C. JAIN**  
Partner  
M.No. : 037128  
UDIN:- 23037128BGZFNG1648





**AAROHA ALCOBEV DISTRIBUTORS PVT LTD**

CIN : U15549MH2021PTC368065

**Balance Sheet as on 31st March 2023**

(Fig In Thousand)

(Fig In Thousand)

Particulars	Note No	As on 31.03.2023	As on 31.03.2022
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	1	1,000	1,000
(b) Reserves and Surplus	2	-24,074	-17,761
<b>(2) Share application money pending allotment</b>		0	
<b>(3) Non-Current Liabilities</b>		0	
(a) Long-term borrowings	3	0	
(b) Deferred Tax Liabilities (Net)		0	17
<b>(4) Current Liabilities</b>		0	
(a) Short-term borrowings	4	1,08,637	36,775
(b) Trade payables	5	1,12,055	71,597
(c) Other current liabilities	6	28,466	-11,458
(d) Short-term provisions	7	0	
<b>Total</b>		<b>2,26,082</b>	<b>80,170</b>
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
(a) Fixed assets	8		
(i) Tangible assets		2,798	1,941
(b) Non-current investments	9	477	613
(c) Deferred tax assets (net)		120	
(d) Long term loans and advances	10	3,021	1,977
<b>(2) Current assets</b>		0	
(a) Inventories	11	0	
(b) Trade receivables	12	70,105	38,123
(c) Cash and cash equivalents	13	80,524	19,484
(d) Short-term loans and advances	14	6,122	6,092
<b>Total</b>		<b>2,26,082</b>	<b>80,170</b>

**AS PER OUR REPORT ON EVEN DATED**

For Kalyan Jain &amp; Co.

Chartered Accountants

FRN No.104601N

(K. C. JAIN)

PARTNER

(M No.37128)

Place :- Mumbai

Date :- 23.08.2023

UDIN :- 23037128BGZFNG1648

For and on Behalf of the Board

Aaroha Alcobey Distributors Private Limited

Mr. Lokesh Saran  
Managing Director

DIN: 03024980

Place: Delhi

Date: 23.08.2023

Mr. Yohan Rub  
Director

DIN: 05106461

Place: Mumbai

Date: 23.08.2023



<b>AAROHA ALCOBEV DISTRIBUTORS PVT LTD</b> <b>CIN : U15549MH2021PTC368065</b> <b>Profit and Loss statement for the year ended 31st March 2023</b> <b>(Fig In Thousand) (Fig In Thousand)</b>				
	Particulars	Note No	As on 31.03.2023	As on 31.03.2022
I	Revenue from operations	15	5,78,200	2,60,683
II	Other Income	16	32,804	13
III	<b>Total Revenue (I +II)</b>		<b>6,11,004</b>	<b>2,60,696</b>
	<b>Expenses:</b>			
	Cost of materials consumed			
	Purchase of Stock-in-Trade	17	5,55,840	2,76,376
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	18	-31,982	-38,123
	Sales and Distribution	19	16,401	2,347
	Employee benefit expense	20	24,294	5,145
	Financial costs	21	8,274	1,323
	Depreciation and amortization expense		1,060	69
	Other Expenses	22	43,567	31,303
IV	<b>Total Expenses</b>		<b>6,17,454</b>	<b>2,78,440</b>
V	Profit before exceptional and extraordinary items and tax (III - IV)		-6,450	-17,744
VI	Exceptional Items		0	
VII	Profit before extraordinary items and tax (V - VI)		-6,450	-17,744
VIII	Extraordinary Items		0	
IX	Profit before tax (VII - VIII)		-6,450	-17,744
X	Tax expense:			
	(1) Current Tax		0	
	(2) Deferred Tax Expense/(Income)		-137	17
	(3) Earlier Year Tax		0	
XI	Profit/(Loss) from the period from continuing operations (IX - X)		-6,313	-17,761
XII	Profit/(Loss) from discontinuing operations		0	
XIII	Tax expense of discounting operations		0	
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		0	
XV	Profit/(Loss) for the period (XI + XIV)		-6,313	-17,761
	Earning per equity share:			
	(1) Basic (Rs)		(63.13)	(177.61)
	(2) Diluted (Rs)		(63.13)	(177.61)

AS PER OUR REPORT ON EVEN DATED  
For Kalyan Jain & Co.  
Chartered Accountants  
FRN No.104601W  
(K. C. JAIN )  
PARTNER  
(M No.37128)  
Place :- Mumbai  
Date :- 23.08.2023  
UDIN :- 23037128BGZFNG1648



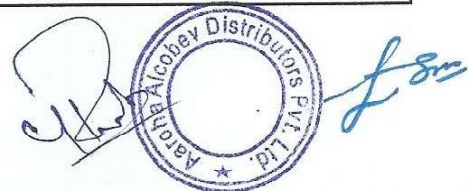
For and on behalf of the Board  
Aaroaha Alcobey Distributors Private Limited

Mr. Lokesh Saran  
Managing Director  
DIN: 03024980  
Place: Delhi  
Date: 23.08.2023

Mr. Yohan Rub  
Director  
DIN: 05106461  
Place: Mumbai  
Date: 23.08.2023

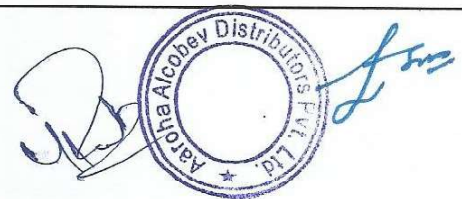


<b>AAROHA ALCOBEV DISTRIBUTORS PVT LTD</b> <b>NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET</b> <b>Note -1. SHARE CAPITAL</b> (Fig In Thousand) (Fig In Thousand)				
Particulars	As on 31st March 2023		As on 31st March 2022	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 100000 Equity shares of Rs.10/- each with voting rights	1,00,000	1,000	1,00,000	1,000
(b) Issued, Subscribed and Paid up 100000 Equity shares of Rs.10 each with voting rights	1,00,000	1,000	1,00,000	1,000
<b>Total</b>	<b>1,00,000</b>	<b>1,000</b>	<b>1,00,000</b>	<b>1,000</b>
<b>List of Shareholders holding more than 5% share capital</b>				
<b>Name of Shareholders</b>	<b>No. of Shares</b>	<b>%</b>	<b>Value/Share</b>	<b>Total Value</b>
M/s Vinspri Distributors Private Limited	40,000	40.00	10	400
M/s Honest Marketing Private Limited	40,000	40.00	10	400
Lokesh Saran	20,000	20.00	10	200
<b>TOTAL</b>	<b>1,00,000</b>	<b>100.00</b>		<b>1,000</b>
<b>NOTE 1A. SHARES HELD BY PROMOTORS</b>				
<b>Current Reporting Period</b>				
<b>Sr No.</b>	<b>Promotor's Name</b>	<b>No of shares</b>	<b>% of total shares</b>	<b>% Change during the year</b>
1	M/s Vinspri Distributors Private Limited	40,000	40.00	0
2	M/s Honest Marketing Private Limited	40,000	40.00	0
3	Lokesh Saran	20,000	20.00	0
<b>Previous reporting Period</b>				
<b>Sr No.</b>	<b>Promotor's Name</b>	<b>No of shares</b>	<b>% of total shares</b>	<b>% Change during the year</b>
1	M/s Vinspri Distributors Private Limited	40,000	40.00	0
2	M/s Honest Marketing Private Limited	40,000	40.00	0
3	Lokesh Saran	20,000	20.00	0
<b>NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY</b>				
<b>Current Reporting Period</b>				
<b>Balance at the beginning of the current reporting period</b>	<b>Changes in Equity Share Capital due to prior period error</b>	<b>Related Balance at the beigninning of the current reporting perioud</b>	<b>Changes in Equity Share Capital during the current year</b>	<b>Balance at the end of the current reporting period</b>
1,000	-	1,000	-	1,000
<b>Previous reporting Period</b>				
<b>Balance at the beginning of the previous reporting period</b>	<b>Changes in Equity Share Capital due to prior period error</b>	<b>Related Balance at the beigninning of the previous reporting perioud</b>	<b>Changes in Equity Share Capital during the previous year</b>	<b>Balance at the end of the previous reporting period</b>
1,000	-	1,000	-	1,000



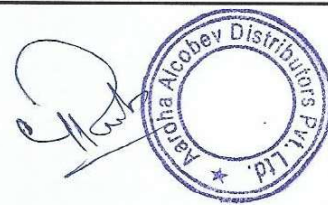


AAROHA ALCOBEV DISTRIBUTORS PVT LTD			
Notes Forming Part of Balance Sheet & Profit & Loss Accounts as on 31.03.2023			
Note No	Particular	(Fig In Thousand)	(Fig In Thousand)
2	Reserves and Surplus	TOTAL	TOTAL
		As on 31.03.2023	As on 31.03.2022
	Securities Premium Reserves		
	General Reserves	-17,761	0
	Add: Profit For the Year	-6,313	-17,761
	Total	-24,074	-17,761
3	Long-term borrowings	(Fig In Thousand)	(Fig In Thousand)
		As on 31.03.2023	As on 31.03.2022
	Secured		
	SECURED LOANS (Annexure-1)		
	Total	0	0
4	Short-term borrowings	(Fig In Thousand)	(Fig In Thousand)
		As on 31.03.2023	As on 31.03.2022
	Un Secured		
	Un Secured LOANS (Annexure-1)	1,08,637	36,775
	Total	1,08,637	36,775
5	Trade payables	(Fig In Thousand)	(Fig In Thousand)
		As on 31.03.2023	As on 31.03.2022
	Trade Payables- For Goods (Annexure-3 )	1,12,055	71,597
	Total	1,12,055	71,597
6	Other Current Liabilities	(Fig In Thousand)	(Fig In Thousand)
		As on 31.03.2023	As on 31.03.2022
	Security Deposit (LIABILITIES) (ANNEXURE-3[C])		
	Others (ANNEXURE-3[C])	28,466	-11,458
	Total	28,466	-11,458
7	Short-term provisions	(Fig In Thousand)	(Fig In Thousand)
		As on 31.03.2023	As on 31.03.2022
	Provision for Taxation	0	0
	Total	0	0
9	Non-current investments	(Fig In Thousand)	(Fig In Thousand)
		As on 31.03.2023	As on 31.03.2022
	Fixed Deposit - Fixed Deposit with HDFC Bank	477	613
	Total	477	613



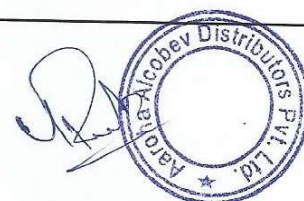


AAROHA ALCOBEV DISTRIBUTORS PVT LTD			
Notes Forming Part of Balance Sheet & Profit & Loss Accounts as on 31.03.2023			
		(Fig In Thousand)	(Fig In Thousand)
10	Long Term Loans and Advances	As on 31.03.2023	As on 31.03.2022
	Secured considered good Security Deposits (ANNEXURE 2- (D))	3,021	1,977
	Total	3,021	1,977
		(Fig In Thousand)	(Fig In Thousand)
11	Inventories	As on 31.03.2023	As on 31.03.2022
	Stock in trade	70,105	38,123
	Total	70,105	38,123
		(Fig In Thousand)	(Fig In Thousand)
12	Trade receivables	As on 31.03.2023	As on 31.03.2022
	Secured/ Unsecured/ Doubtful (ANNEXURE 2-[C])	80,524	19,484
	Total	80,524	19,484
		(Fig In Thousand)	(Fig In Thousand)
13	Cash and cash equivalents	As on 31.03.2023	As on 31.03.2022
	Balances with banks	6,063	6,071
	Cash on hand	58	21
	Total	6,122	6,092
		(Fig In Thousand)	(Fig In Thousand)
14	Short Term Loans & advances	As on 31.03.2023	As on 31.03.2022
	Other loans and advances (ANNEXURE 2)	60,383	2,878
	Barcode Fees - Prepaid	19	54
	Insurance Charges - Staff Prepaid	456	68
	Prepaid -Custom Duty	-196	
	TP/IP Prepaid	1	
	Prepaid Excise Duty	1,814	
	Prepaid ( Excise & Import)	359	458
	Prepaid Expenses- FSSAI	12	20
	Prepaid Expenses- Insurance	50	54
	Prepaid Expenses-Office Expense	8	49
	Prepaid Expenses- Warranty Charges	7	1
	EXCISE LICENSE FEE DELHI	0	8,358
	Total	62,915	11,940
		(Fig In Thousand)	(Fig In Thousand)
15	Revenue from Operations (for companies other than a finance company)	As on 31.03.2023	As on 31.03.2022
	Revenue from - Sale of products	5,78,200	2,60,683
	Total	5,78,200	2,60,683



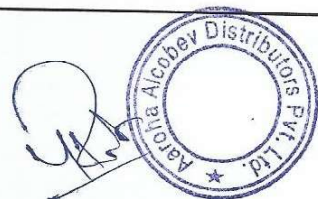


AAROHA ALCOBEV DISTRIBUTORS PVT LTD			
Notes Forming Part of Balance Sheet & Profit & Loss Accounts as on 31.03.2023			
16	Other Income	(Fig In Thousand) As on 31.03.2023	(Fig In Thousand) As on 31.03.2022
	ACCOUNTING AND SALES ASSISTANCE SERVICES	13,693	
	Transport Services	14,979	
	WAREHOUSING SERVICES	1,424	
	INTEREST - HDFC BANK FDR	38	13
	Interest - Income Tax Refund	117	
	Interest Received	2,546	
	Written Off	8	
	<b>Total</b>	<b>32,804</b>	<b>13</b>
17	Purchase of Stock-in-Trade	(Fig In Thousand) As on 31.03.2023	(Fig In Thousand) As on 31.03.2022
	Purchase	4,68,022	2,67,248
	<b>Add : Direct Expense</b>		
	TP/ IP Revalidation Charges	8	
	Custom Duty	87,810	9,128
	<b>Total</b>	<b>5,55,840</b>	<b>2,76,376</b>
18	(Increase) / Decrease In Stock :	(Fig In Thousand) As on 31.03.2023	(Fig In Thousand) As on 31.03.2022
	Closing Stock	70,105	38,123
	Opening Stock	38,123	
		-31,982	-38,123
19	Sales and Distribution	(Fig In Thousand) As on 31.03.2023	(Fig In Thousand) As on 31.03.2022
	Business Promotion	1	
	Bar Code Charges / Barcode Registration Fee	71	72
	Insurance Charges	275	283
	Loading & Unloading Expenses	1,784	622
	Offloading Charges	5,014	
	Packing Charges	6	
	Parking / Toll Tax	273	6
	Transportation Charges	8,224	1,335
	Vehicle Expenses	369	26
	FSSAI Charges	7	3
	Delivery Expenses	217	
	Freight Charges	15	
	Demmorage Charges	105	
	TP Charges	39	
	<b>Total</b>	<b>16,401</b>	<b>2,347</b>
20	Employee Benefits Expense	(Fig In Thousand) As on 31.03.2023	(Fig In Thousand) As on 31.03.2022
	Payments to Employees	23,549	5,112
	Insurance Charges- Staff	318	7
	Staff Welfare Expenses	427	26
	<b>Total</b>	<b>24,294</b>	<b>5,145</b>





AAROHA ALCOBEV DISTRIBUTORS PVT LTD			
Notes Forming Part of Balance Sheet & Profit & Loss Accounts as on 31.03.2023			
21	Finance Costs	(Fig In Thousand) As on 31.03.2023	(Fig In Thousand) As on 31.03.2022
	Finance Expenses		
	Bank Charges	8,266	1,323
		8	1
	<b>Total</b>	<b>8,274</b>	<b>1,323</b>
22	Other Expenses	(Fig In Thousand) As on 31.03.2023	(Fig In Thousand) As on 31.03.2022
	Internet Charges	3	
	Professional Fees	3,939	1,201
	Priviledges & Rebate	776	-411
	Legal Fees	139	1
	Stamp paper & Notary Charges	46	
	ROC Compliance Fees	11	
	Office Expenses	137	61
	Rent Rate & Taxes	11,772	2,632
	Audit Charges	72	
	Courier Charges	48	3
	Electricity Expenses	26	
	Electricity Expenses (A -1 84 Okhla )	356	34
	GST Input	2,202	1,352
	Labels Printing	114	
	Office Maintenance Expenses	510	262
	Pre-operative Expenses W/off	10	10
	Profession Tax ( Company )	5	
	Profession Tax ( Director )	5	
	Security Services Charges A -184	480	243
	Security Services Charges B -52	252	
	Software Charges	208	7
	Water Expenses	63	3
	Lab Expenses	84	
	Parking Charges SDMC	25	
	MISC Expense	10	
	Computer Peripherals	58	10
	Conveyance Expense	124	3
	House Keeping Expense	18	0
	Interest on TCS	39	34
	Interest on VAT	1	
	Interest on TDS	8	4
	Printing & Stationery	400	23
	Repair & Maintence - Computer Peripherals	30	8
	Round Off	0	0
	Telephone Expenses	47	3
	Travelling Expenses	385	68
	Warranty Charges	3	
	Brokerage for Lease Property	0	658
	Lease Agreement Charges	0	92
	Licence Fees	21,164	25,000
		0	
	<b>Total</b>	<b>43,567</b>	<b>31,303</b>





**AAROHA ALCOBEV DISTRIBUTORS PVT LTD**  
**ANNEXURE FORMING PART OF BALANCE SHEET AS ON 31.03.2023**

ANNEXURE - 1.1 UN SECURED LOAN	(Fig In Thousand)	(Fig In Thousand)
	AS ON 31.03.2023	AS ON 31.03.2022
ASPRI SPIRITS PRIVATE LIMITED	22,202	17,113
BOOZE WORKS	15,289	6,038
HONEST MARKETING PRIVATE LTD	29,771	12,110
LOKESH SARAN	3,532	1,514
ASK AGENCIES & INVESTMENTS PVT LTD	15,138	
PM MARKETING PVT LTD	22,706	
	0	0
	<b>1,08,637</b>	<b>36,775</b>

**ANNEXURE - 2**

**CURRENT ASSETS & LOANS & ADVANCES RECEIVABLES**

[A] LOANS & ADVANCES	(Fig In Thousand)	(Fig In Thousand)
	As on 31.03.2023	As on 31.03.2022
Imprest Account	20	
Income Tax Advance AY 2022-23		2,839
Income Tax Advance AY 2023-24	6,365	
Preliminary Expenses	30	39
Highfield Distillers & Bottlers Pvt Ltd	50,459	
Naveen Distillery	3,510	
<b>Total</b>	<b>60,383</b>	<b>2,878</b>

(C) SUNDRY DEBTORS	(Fig In Thousand)	(Fig In Thousand)
	As on 31.03.2023	As on 31.03.2022
ACE FINANCE CO. ( GROUP)	0	2,574
ADHARV ENTERPRISES ( GROUP)	50	81
ADHARV ENTERPRISES ( GROUP)	0	-31
Bhagwati Transformer Corp (Group)	0	1,948
Chanmeet Leasing (Group)	658	146
Glow Tradex ( Group)	0	-406
JSN	0	524
Khao Gali Restaurants Pvt Ltd(Group)	3,389	-31
Magunta Agro farms pvt limited	0	147
Millenium Infra ( Group)	7	69
Multicity Hospitality (Group)	462	4,515
Multicity Hospitality (Group)	0	-1
Nova Garments Pvt Ltd	300	153
Nova Garments Pvt Ltd	0	-6
Origin Appliances Pvt Ltd(Group)	269	82
Path2ways Group	83	926
Popular Spirits (Group)	2,655	-40
Raisen Marketing (Group)	0	40
Organomix Ecosystem ( Group)	28	2,262
Organomix Ecosystem ( Group)	0	-2
Sri Avantika Group	8	-92
Trident Group	30	269
Sakriya Technologies (Group)	2,008	1,366
Universal Group	1,645	4,990
DCCWS LIMITED	4,371	
DSCSC LIMITED	11,865	
DSI IDC	14,707	
DTTDC Limited	11,109	
Blue Ocean Beverages Private Limited	70	
HIGHFIELD DISTILLERS & BOTTLERS PVT LTD- Debtors	3,211	
High Queen Distillers & Bottlers Pvt.Ltd.( Debtor)	1,214	



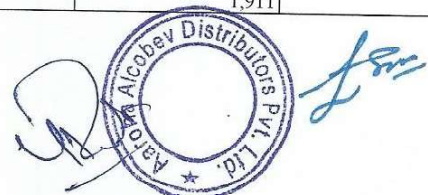


(C) SUNDRY DEBTORS	As on 31.03.2023	As on 31.03.2022
KLC WINES PRIVATE LIMITED		229
Mandovi Distilleries & Breweries Private Limited		179
Moet Hennessey India Pvt Ltd- Debtor		253
Naveen Distillery (SSL)-DEBTOR		183
SANCHETI PACKAGING PVT LTD		285
1 OAK - AUNIT OF MAK HOSPITALITIES		-2
4 S RESTAURANT(A UNIT MIMOSA HOSPITALITY PVT. LTD)		-1
70T OLD TOWN PUB CAFE- AURA ENT & HOSPITALITY		-1
98 KEYA KAINOOSH		-51
Aerocity Social A Unit of Impressio Ent P Ltd.		202
AMICI CAFE A UNIT OF EATING FOOD & BEVERAGES PVT LTD		-5
Amour Bistro		-42
AMUSEHOUSE LANAI-DELICASY KITCHEN AND BAR P LTD		-1
ANARDANA ELEVATED DINING (A UNIT OF ANARDANA HOSPITALITY PVT LTD)		0
ANDREA'S BISTRO A UNIT OF EATING FOOD & BEVERAGES PVT		-20
ANDREA'S EATERY A UNIT EF & B PVT LTD		-3
ANDREAS BAR AND BRASSERIE A UNIT OF EFBPL		-6
ANGLOW (UNIT OF COLLINGS HOSPITALITY)		-3
Anivory Region- A Unit of Sng Hospitality Pvt Ltd.		-1
ATM ( UNIT OF PASS CODE HOSPITALITY )		-4
AVIARY COCK TAIL NEST- NISAN HOSPITALITY		-5
BAARDOS A UNIT OF BLUE LIGHTNING HOSPITALITY PVT LTD		414
BAARSOOM		43
Bergamo ( A Unit of Secret Hospitality Pvt Ltd.)		-11
Bharat Hotels Limited ( The Lalit )		-28
BLAQ A UNIT OF BOISSON KITCHEN AND BAR PVT LTD		75
BOA VILLAGE A UNIT OF ELYSIUM ENTERTAINMENT P LTD		-4
Bohca - Unit of Hillwoods Cafe Pvt Ltd		107
BOKA A UNIT IF SNOW VIEW CAFE PVT. LTD		1
BO-TAI A UNIT OF MASSIVE RESTAURANTS PVT LTD		-77
Bo Tai Unit of Esquire Hospitality LLP		-14
BOUGIE ( UNIT OF FIRST FIDDLE VENTURES LLP)		130
BREATH A UNIT OF MSVY GROUP		13
BUTTER ROOM (A UNIT OF GREEN LIGHT CAFE PRIVATE LIMITED		-3
Cafe Chill'M		-1
CAFE DELHI HEIGHT - JANPATH		-2
CAFE DELHI HEIGHTS, ( AEROCITY)		16
CAFE DELHI HEIGHTS A UNIT OF BATRA B F AND B P Ltd		-1
CAFE DELHI HEIGHTS A UNIT OF SUWBHA CAFE PVT. LTD		-5
CAFE DELHI HEIGHTS- BATRA BROS FOOD & BEVERAGES PVT LTD( Vasantkunj)		-1
Cafe Delhi Heights ( DLF Avenue Saket)		-13
Cafe Delhi Heights (Pacific Mall,Najafgarh Road)		-3
CAFE DELHI HEIGHTS ( RAJOURI)		1
Cafe Delhi Heights( Sangam Courtyard)		-2
Cafe Delhi Heights ( Vegas Mall )		-1
Cafe Meraki		11
CAFE TESU - UNIT OF ESSEX FARMS PVT. LTD		0
CAFFE TONINO, UNIT OF PYRAMIDS ( CP)		-2
CAFFE TONINO (UNIT OF PYRAMIDS) (Terminal 3)		-14
Chido ( A Unit of Good Times Foods Private Ltd.)		-7
CHIDO ( GOOD TIME FOODS PVT LTD)		-3
CHILI'S RESTAURANT, VASANT KUNJ		-1
Chilis Grill and Bar-Unit of Paramount (Saket)		0
CHUNGWA REST- UNIT OF SUPER CATERERS		9
CLARIDGES		708
CLASSY CAFE BAR AND RESTURANT		-3
CLub BW Renowned Entertainment & Foods P Lt		-1
COFFEE DAY SQUARE		-1
Constitution Club of India		-1
DA CODE - LEVELS ENTERTAINMENT		-1
DELHI CLUB HOUSE UNIT OF MAGIQUE HOSPITALITY PVT.		61
DELHI GOLF CLUB		-7





(C) SUNDRY DEBTORS	As on 31.03.2023	As on 31.03.2022
Deli Belly Restaurant (Foursome Foods Private Lt.)	0	
Depot 48 Unit of Glocal Foods	-8	
DHABA ESTD 1986 Unit of Azure Hospitality Pvt.Ltd	0	
DIABLO A UNIT OF FIRT FIDDLE F & B PVT LTD	364	
DIGGIN (A UNIT OF BABA SRI CHAND ) CP	-1	
DIGGIN ( A Unit of Baba Sri Chand Majik Ent.India Ltd.	-1	
DILLI STREAT A UNIT OF FOOD TRAVEL FOOD SERVICES	-6	
DIRTY GOOD A UNIT OF DG BISTRO PRIVATE LIMITED	12	
DIVA RESTT. (RIGA FOODS LLP)	-1	
DRAGONFLY	7	
DRUMS OF HEAVEN	-1	
Dwarka Social( A Unit of Impresario Ent. & Hos.P.L	44	
EDESIA HOSPITALITY PVT LTD	-5	
EPICURE HOSPITALITY	-1	
EVERGREEN LAND MARK PRIVATE LIMITED	-2	
FARZI CAFE A UNIT OF AV HOSPITALITY VENTURES LLP	0	
Fio, R-1 MRT Buidling,	-3	
Four Points by Sheration( Aunit of Kartik Towers Lp	-40	
FRIENDS CLUB	-13	
GUPPY BY AI	-43	
HAVEMORE RESTAURANT SAKET	2	
Helter Skelter ( A Unit of DD Foods )	0	
HIGHBAE A UNIT OF DONNA BAR (DHAULA KUAN)	-1	
Home ( Aunit of Pvr Limited)	418	
Hyatt Regency, Asian Hotel	572	
IMPERFECTO-BEL CIBO HOSPITALITY P LTD	-112	
IMPERFECTO , DWARKA	110	
Indian Accent ( Ekatra Hospitality Vent. P.Ltd.)	201	
INFORMAL-A UNIT OF BEL CIBO HOSPITALITY P LTD	-4	
INVITATION K.G.F	-18	
IRIS HOUSE TRAVEL FOOD SERVICES DELIII TERMINIAL 3	-16	
IVORY A UNIT OF UBON POULTRY FARM	-30	
JAMUN RESTAURANT & BAR	-48	
JW MARRIOTT	1,738	
KAKAPO	-22	
Khubani Imperco ( A Unit of Bel Cibo Hosp. Pvt Ltd.	-318	
KIKO BA & DADEL - UNIT OF SOUL SUNSHINE FOODS LLP	-14	
Klap ( A Unit of Smangs Hospitality Llp)	-4	
KODE A UNIT OF KARROT RESTAURANT LLP	-94	
KTG HOTELS & RESORTS PVT.LTD ( CP )	-3	
KYLIN EXPERIENCE UNIT OF KAIZEN RESTAURANT PVT LTD	-30	
Kylin Restaurant ( Wellgrow)	-17	
LAIR A UNIT OF NAAAYA HOSPITALITY LLP	418	
LAZEEZ AFFAIRE	-8	
LAZEEZ AFFAIRS (A UNIT OF WOLFGANG TEAM HOSPITALITY	-9	
Lazeez Affair - Sunrise F & B Restaurant P Ltd.	414	
LE CANTINE -A UNIT OF SISTERS FOODCRAFT PVT LTD	-2	
LE MERIDIEN	442	
LIMIT LESS LOOP - A UNIT OF H&G HOSPITALITY	0	
LIV BAR DELHI LOUNGE & BAR PVT LTD	-24	
LOCAL A UNIT OF DELHI CAFE & BAR PVT LTD	40	
LORD OF THE DRINK A UNIT OF RV CAFE P LTD	109	
LORD OF THE DRINKS EAST A UNIT OFSHUBH LAGAN HOSPITALITY PVT LTD	-5	
LORD OF THE DRINKS-RSVK RESTURANT P LTD	144	
MAJESTIC CAFE PVT LTD	418	
MALA AKBARI RESTAURANT UNIT OF MALA AKBARI	-18	
MAMAGOTO RESTAURANT( Khan Market)	0	
MAMAGOTO RESTAURANT(S - 09, Saleet Citywalk Saket)	0	
MAMAGOTO RESTAURANT( Vasantkunj)	0	
MAMAS BUOI- UNIT OF FOOD STUDIO	-11	
MANOR HOTEL PVT LTD	24	
MAURYA SHERTON HOTEL	1,911	





(C) SUNDRY DEBTORS		As on 31.03.2023	As on 31.03.2022
Mealszone Cafe Private Limited			
MESA- A UNIT OF ARVITIS BISTRO PVT LTD		-1	
M.HOUZ UNIT OF BEANFEAST HOSPITALITY P LTD		17	
MIC DROP RESTAURANTS & BAR		-2	
MISOSEXY ( UNIT OF MISOSEXY VENTURES LLP)		28	
MISS PINTO		208	
MKTCHANAKYANOI-RIVERIA COMMERCIAL DEVELOPERS LTD		-8	
Mocha Restaurant		-21	
MOET'S BAR-BE-QUE RESTT		30	
MOLECULE AIR BAR-YUVI INNOVATE PVT LTD		-1	
MONET - A UNIT OF FLASHBOLT RESTAURANT PRIVATE LIMITED		-6	
Monkey Bar (Aunit of Olive Bar & Kitchen P. Ltd.		287	
M/S CHICA( A UNIT OF FANTASTICO REST. PVT LTD)		6	
M/S CHIL'S GRILL N BAR- UNIT TRIMEX FOODS P.LTD		-3	
M/S Cirque		-2	
MS DITAS A UNIT OF SHRINATHJI EQUIPMENTS PVT LTD		-1	
M/S Somewhere Restaurant and Bar		-3	
M/S. SORRA (A UNIT OF DA RESTAURANTPRIVATE LIMITED)		-1	
M/S THE FLYING SAUCER CAFE (A UNIT OF PRIYANK)		-2	
Musical Restaurant Pvt Ltd.		64	
Music and Mountains		55	
MYSKY A UNIT OF MNGV VENTURE LLP		-15	
NAGALANDS KITCHEN		-7	
Nehru Place Social		0	
NINE DRAGON -A UNIT OF SWASTIK CORPORATION		28	
NOCHE A UNIT OF FIRST FIDDLE NETWORK LLP		9	
NOVOTEL( A Unit of Caddie Hotels Pvt Ltd.)		-3	
NUAI A UNIT OF NUAU CAFE PVT LTD		15	
NUKKAD CAFE & BAR-FLYING SPARROW HOSPITALITY P LTD		-1	
OBEROI MAIDENS		-8	
OBSESSION (EGO)		-1	
OK THE CHATTER HOUSE ( SIDHI DATRI)		-1	
Olive Bar & Kitchen Restaurant		-3	
O.M.G - Tiwari Restaurant		30	
ONLY BAR RESTAURANT		-2	
ONLY BAR U/O WHITE PAPER DESIGNS PVT. LTD.		12	
OPEN HOUSE BAR KITCHEN		12	
OPHELIA - AYESHA HOSPITALITY PVT LTD		73	
OTB CAFE OUT OF THE BOX (A UNIT OF DYNAMIC CAFE PVT LTD		-53	
PANCH SHILA CLUB		-2	
Park Inn By Radisson, New Delhi(A Unit of Lucky Star Estate(India)Pvt. Ltd)		0	
PCO RESTAURANT		-10	
PEBBLE STREET(SHAKTI PROPERTIES) NFC		14	
PEBBLE STREET - UNIT OF PAPRIKA HOSPITALITY		-8	
PERCH WINE & COFFEE BAR- WHITE WATER		-4	
PERCH WINE & COFFEE BAR- WHITE WATER SAKET		3	
PINCH OF SALT UNIT OF JINDAL RESTAURANT		122	
PLATS (H&J CHEF CONSULTANTS LLP)		-1	
Playboy Night Beat Hospitality Pvt. Ltd.		-18	
Pillatos -A Unit of Eminent Technologies		64	
PLOOF RESTAURANT - UNIT OF MGS HOSPITALITIES		0	
PLUM BY BENT CHAIR FIRST FIDDLE F&B PVT LTD		-92	
Privee - A Unit of MJ Bizcrafts Llp.		109	
PUBLIC AFFAIR		157	
PULLMAN - A UNIT OF CADDIE HOTELS PVT LTD		6	
PYRAMIDS (TONINO) MG ROAD		-9	
QBA ( A Unit of Golden Planet Enter. Llp		-27	
Qutab Golf Course		-5	
RAASTA- UNIT OF AMAN AMBROSIAL BLISS		-59	
RED (A UNIT OF NIR ADVISORY PVT. LTD.)		229	
REHAB - A UNIT OF TATVA HOSPITALITY		-7	
RIZQ UNIT OF SHR HOSPITALITY		0	
		-110	

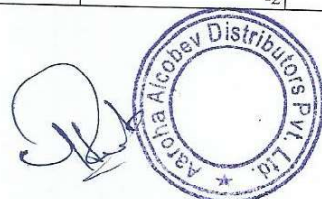
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(C) SUNDRY DEBTORS		As on 31.03.2023	As on 31.03.2022
ROMEO LANE A UNIT OF FOOD STUDIO		37	
ROMEO LANE - UNIT OF GS FOOD STUDIO PVT LTD		-79	
ROOH - A UNIT OF AVEENASHI HOSPITALITY PVT LTD		-4	
ROSEATE HOUSE		197	
ROYAL CHINA (A UNIT OF M/S ANI HOSPITALITY LLP)		-5	
RPM 2.O		0	
Saket Social		49	
Sana-Di- Ge ( A Unit of Goldfinch Hotels Pvt Ltd)		-15	
SAZ (UNIT OF SAZ PROMENADE LLP)		13	
Schloss Chanakya Private Limited (Leela Palace, ND.		3,790	
SEVEN SEAS HOTEL		-9	
SHANGRI-LA HOTEL		2,247	
Side Car A Unit of Barkeepers LLp		4	
SKY HIGH A UNIT OF HOPS HOSP (ANSAL PLZAZ)		-1	
SKY HIGH A UNIT OF TANUK HOSPITALITY		-2	
SLIQUE - UNIT OF MEGREZ		740	
SLY GRANNY UNIT OF AZURE HOSPITALITY PVT LTD		-65	
Smoke House - A Unit of Impresario Ent & Hos. P Lt		24	
Social Ambience Mall		37	
Social and Thnr A- Unit of Ephiphany Hos Pvt Ltd.		123	
SOUL A UNIT OF STRIKER BEVERAGES PVT LTD		4	
Summer House Cafe		10	
SWAN BY KODE A UNIT OF KARROT RESTAURANT		-17	
SYMPOSIUM(Sector-12, Dwarka)		-3	
Taj Mahal Maan Singh Road		1,008	
Taj Palace		3,532	
Tamasha		-2	
TAVERN ON THE GREENS- AGGARWAL HOTELS		113	
TERAVITA A UNIT OF INSION PVT LTD		-3	
The Chatter House		0	
THE CONNAUGHT UNIT OF THE I.I.L.C.L		-55	
The Corus Restaurant		-1	
THE GRAND		4	
THE G T ROAD A UNIT OF CAPITAL FOOD WORKS LLP		-2	
THE IMPERIAL- M/S AKOI SAAB		486	
THE IRISH HOUSE FOOD AND BEVERAGES (P) Limited		-1	
THE JUNKYARD CAFE		-92	
THE KNOT(A UNIT OF SIMPATICO HOSPITALITY PVT LTD)		-136	
THE LASH CAFE (Unit of N Pepsu Llp)		0	
THE LEEA AMBIENCE CONVENTION HOTEL		12	
The Lodhi (Lodhi Property Company Limited)		154	
THE MET RESTAURANT A UNIT OF WESTT FACE SERVICES		-4	
THE OBEROI NEW DELHI		203	
THE PIANO MAN- A UNIT OF INNOVATIVE PVT LTD		-16	
The Pint Room		-6	
The Record Room- A Unit of Westway Hospitality		4	
THE ROSEATE (Bird Hospitality Services Private Ltd)		-2	
THE SKY LANTERN UNIT OF BLUE LANTERN HOSPITALITY LLP		-2	
THE W MY BAR RESTAURANT , CP		0	
TIPPLING STREET( A Unit of DK Plaza)		-2	
TOSS - A UNIT OF NG WAREHOUSE PVT LTD		0	
TOWN HALL		-37	
Toyroom- Ninety Hospitality LLP		-42	
UBER RESTAURANT		0	
ULTRA BAAR		-5	
Underdoggs A Unit of Ace Hospitality,		-3	
UNITED COFFEE HOUSE		-55	
UNIT OF AZURE HOSPITALITY PVT. LTD.- HOTEL DELMAAR		55	
VASANT CONTINENTAL		18	
VIVANTA BY TAJ DWARKA		0	
Warehouse Cafe(Sukhija Bar & Grill P Ltd.		128	
WE DRINKS & MORE-FLYING SPARROW HOS.PLTD		-2	

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<u>(C) SUNDRY DEBTORS</u>		
	As on 31.03.2023	As on 31.03.2022
WOK IN THE CLOUDS A UNIT OF GALORE HOSPITALITY LLP	-2	
WOK IN THE CLOUDS ( UNIT OF KTG HOTELS)	-3	
W VA BIEN A UNIT OF NGH HOSPITALITIES PVT LTD	-5	
WYLD A UNIT OF CUISINEUR HOSPITALITY	-3	
Yes Minister	-3	
YOUNION (A UNIT OF HILL LIGHT CAFE PVT. LTD.)	-16	
ZOOEY A UNIT OF PLATINUM PLATE ENTERTAINMENT PVT LTD	-16	
	0	0
	<b>80,524</b>	<b>19,484</b>

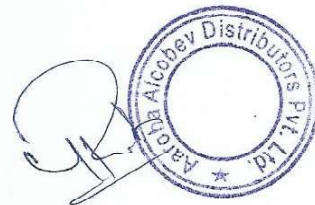
<u>(D) DEPOSITS</u>		
	(Fig In Thousand) As on 31.03.2023	(Fig In Thousand) As on 31.03.2022
Court Fees- Security		
Security Deposit	114	
Security Deposit- Rent Okhla (A-184)	3	3
Security Deposit- Rent Okhla ( B-52)	1,974	1,974
	930	
	<b>3,021</b>	<b>1,977</b>

### ANNEXURE - 3

### CURRENT LIABILITIES & PROVISIONS

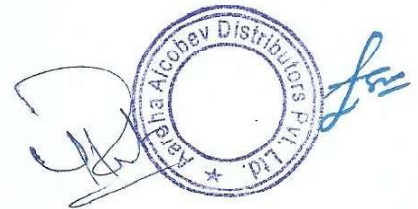
#### SUNDRY CREDITORS

<u>Creditors for goods</u>		
	(Fig In Thousand) As on 31.03.2023	(Fig In Thousand) As on 31.03.2022
Ask Agencies and Investments Pvt Ltd	41,610	19,490
ASPRI SPIRITS PVT LTD	43,286	14,024
BLENDWELL BOTTLERS PVT LTD	593	
Good Drop Wine Cellars Pvt Ltd	316	1,358
HIGHFIELD DISTILLERS & BOTTLERS PVT LTD	17,414	17,801
High Queen Distillers & Bottlers Pvt.Ltd.	1,037	
Hill Zill Wines Pvt Ltd	-452	
Moet Hennessy India Pvt. Ltd	-99	17,069
Moonak Distillers & Bottlers Pvt. Ltd- Maker's	661	0
MOONAK DISTILLERS & BOTTLERS PVT LTD- Scottish	-1,373	
Naveen Distillery (SSL)		1,608
Vinspri Distributors Pvt Ltd	9,060	246
	0	0
	<b>1,12,053</b>	<b>71,598</b>



## ANNEXURE-3[C]

Other Current Liabilities	(Fig In Thousand)	(Fig In Thousand)
	As on 31.03.2023	As on 31.03.2022
EPF		
ESIC	56	73
EXCISE	4	9
GST	-12,762	-1,620
TCS	667	18
TDS	646	489
VAT	343	174
Provision	6,778	-14,209
Dash Technologies and Labels Pvt.Ltd		170
Lodhi Property Company Ltd		-16
Naimuddin Mian		79
ND Jain Motors		3
New Jaswal Nice Express		209
Nice Ravinder & Company		-44
Rulex Security Group Pvt .Ltd		-58
Sunil ( PAN NO. GQLPS2396G)		46
Suresh Electricals		-20
Vs Scientific Instrument Co		4
Archana Saran		34
Ask Agencies and Investments Pvt Ltd- Reimbursement	113	
Aspri Spirits Pvt. Ltd - Reimbursements	-2,341	
Audit Fees Payable	26,409	0
A- VON Stationers & Packers	57	
Bharti Airtel Limited	23	
DEEPAK ARORA	0	
Electricity Expense Payable	-114	
HONEST MARKETING PRIVATE LTD(Reimbursement)	9	12
Israt Ali Contractor & Carpenter (BUVPA6335A)	4,234	
JAI MAA DURGA SERVICES	4	
Lokesh Saran- Reimbursement A/c	474	
P.M Marketing Pvt. Ltd - Delhi	178	106
PYRAMIDS	1,570	
RAKESH	4	
Reliance Jio Infocomm Limited	1	
Riana Advisory Services Private Limited	2	-4
Salary Payable	230	796
SOUL SUNSHNE FOODS LLP	1,854	1,391
TADA EXPENSES PAYABLE	8	
Tata AIG General Insurance Co. Ltd.	54	
Veritas Global Pvt Ltd	-38	-101
High Queen Distillers & Bottlers Pvt. Ltd	2	
		1,000
	28,466	-11,458





# Note 5 TRADE PAYABLES

## Figures For the Current Reporting Period

(Fig in Thousand)

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	
<b>Undispute dues</b>					
MSME	-	-	-	-	-
Others	97,947.00	14,108.00	-	-	1,12,055.00
<b>Dispute dues</b>					
MSME	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>	97,947.00	14,108.00	-	-	1,12,055.00

## Figures For Previous Reporting Period

(Fig in Thousand)

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	
<b>Undispute dues</b>					
MSME	-	-	-	-	-
Others	71,597.00	-	-	-	71,597.00
<b>Dispute dues</b>					
MSME	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>	71,597.00	-	-	-	-

# Note 12 TRADE RECEIVABLES

## Figures For the Current Reporting Period

(Fig in Thousand)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
<b>Undisputed Trade Receivables- Considered Goods</b>						
Undisputed Trade Receivables- Considered	-	-	-	-	-	-
Doubtful	-	-	-	-	-	-
<b>Disputed Trade Receivables- Considered Goods</b>						
Disputed Trade Receivables- Considered	-	-	-	-	-	-
Doubtful	-	-	-	-	-	-
<b>Others</b>	59,819.00	20,655.00	50.00	-	-	80,524.00
	59,819.00	20,655.00	50.00	-	-	80,524.00

## Figures For Previous Reporting Period

(Fig in Thousand)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
<b>Undisputed Trade Receivables- Considered Goods</b>						
Undisputed Trade Receivables- Considered	-	-	-	-	-	-
Doubtful	-	-	-	-	-	-
<b>Disputed Trade Receivables- Considered Goods</b>						
Disputed Trade Receivables- Considered	-	-	-	-	-	-
Doubtful	-	-	-	-	-	-
<b>Others</b>	19,484.00	-	-	-	-	19,484.00
	19,484.00	-	-	-	-	19,484.00



*Signature*



**AAROHA ALCOBEV DISTRIBUTORS PVT LTD**  
Trade Receivable as on 31st March 2023

Particular	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
ADHARV ENTERPRISES ( GROUP )						
Chanmeet Leasing (Group)	-2,841	3,494	50	-	-	50
Khao Gali Restaurants Pvt Ltd (Group)	-	3,363	-	-	-	652
Magunta Agro farms pvt limited (Group)	-	-	-	-	-	3,363
Millenium Infra ( Group )	-	-	-	-	-	-
Multicity Hospitality (Group)	-	7	-	-	-	7
Nova Garments Pvt Ltd (Group)	-	45	-	-	-	45
Organomix Ecosystem ( Group )	-	300	-	-	-	300
Origin Appliances Pvt Ltd (Group)	-	28	-	-	-	28
Path2ways Group	-6,245	6,501	-	-	-	256
Popular Spirits (Group)	-	83	-	-	-	83
Raisen Marketing (Group)	-	2,463	-	-	-	2,463
Sakriya Technologies (Group)	-	-	-	-	-	-
Sri Avantika Group	-	2,008	-	-	-	2,008
Trident Group	-	8	-	-	-	8
Universal Group	-	30	-	-	-	30
Corporation	-	1,645	-	-	-	1,645
Sundry Debtors- Others	42,045	7	-	-	-	42,052
1 OAK - AUNIT OF MAK HOSPITALITIES	5,612	13	-	-	-	5,625
4 S RESTAURANT (A UNIT MIMOSA HOSPITALITY PVT. LTD)	-2	-	-	-	-	-2
70T OLD TOWN PUB CAFE- AURA ENT & HOSPITALITY	-1	-	-	-	-	-1
98 KEYA KAINOOSH	-1	-	-	-	-	-1
Aerocity Social A Unit of Impressio Ent P Ltd	-51	-	-	-	-	-51
AMICI CAFE A UNIT OF EATING FOOD & BEVERAGES PVT LTD	202	-	-	-	-	202
Amour Bistro	-5	-	-	-	-	-5
AMUSEHOUSE LANAI-DELICASY KITCHEN AND BAR P LTD	-42	-	-	-	-	-42
ANARDANA ELEVATED DINING (A UNIT OF ANARDANA HOSPITALITY PVT LTD)	-1	-	-	-	-	-1
ANDREA'S BISTRO A UNIT OF EATING FOOD & BEVERAGES PVT	-0	-	-	-	-	-0
ANDREA'S EATERY A UNIT EF & BPVT LTD	-20	-	-	-	-	-20
ANDREAS BAR AND BRASSERIE A UNIT OF EFBPL	-3	-	-	-	-	-3
ANGLOW (UNIT OF COLLINGS HOSPITALITY)	-6	-	-	-	-	-6
Anivory Region- A Unit of Sng Hospitality Pvt Ltd.	-3	-	-	-	-	-3
ATM ( UNIT OF PASS CODE HOSPITALITY )	-1	-	-	-	-	-1
AVIARY COCK TAIL NEST- NISAN HOSPITALITY	-4	-	-	-	-	-4
BAARDOS A UNIT OF BLUE LIGHTNING HOSPITALITY PVT LTD	-5	-	-	-	-	-5
BAARSOOM	414	-	-	-	-	414
Bergamo ( A Unit of Secret Hospitality Pvt Ltd.)	43	-	-	-	-	43
Bharat Hotels Limited ( The Lalit )	-11	-	-	-	-	-11
BLAQ A UNIT OF BOISSON KITCHEN AND BAR PVT LTD	-28	-	-	-	-	-28
	75	-	-	-	-	75



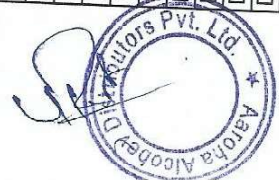


**AAROHA ALCOBEV DISTRIBUTORS PVT LTD**  
Trade Receivable as on 31st March 2023

Particular	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
BOA VILLAGE A UNIT OF ELYSIUM ENTERTAINMENT P LTD	-4	-	-	-	-	-4
Bolcha - Unit of Hillwoods Cafe Pvt Ltd	107	-	-	-	-	107
BOKA A UNIT IF SNOW VIEW CAFE PVT. LTD	1	-	-	-	-	1
BOLTAL A UNIT OF MASSIVE RESTAURANTS PVT LTD	-77	-	-	-	-	-77
Bol Tai Unit of Esquire Hospitality LLP	-14	-	-	-	-	-14
BOUGIE (UNIT OF FIRST FIDDLE VENTURES LLP)	130	-	-	-	-	130
BREATH A UNIT OF MSVY GROUP	13	-	-	-	-	13
BUTTER ROOM (A UNIT OF GREEN LIGHT CAFE PRIVATE LIMITED	-3	-	-	-	-	-3
Cafe Chillim	-1	-	-	-	-	-1
CAFE DELHI HEIGHT - JANPATH	-2	-	-	-	-	-2
CAFE DELHI HEIGHTS. ( AEROCITY)	16	-	-	-	-	16
CAFE DELHI HEIGHTS A UNIT OF BATRA B F AND B P Ltd	-1	-	-	-	-	-1
CAFE DELHI HEIGHTS A UNIT OF SUWBHA CAFE PVT. LTD	-5	-	-	-	-	-5
CAFE DELHI HEIGHTS- BATRA BROS FOOD & BEVERAGES PVT LTD( Vasantkunj)	-1	-	-	-	-	-1
Cafe Delhi Heights ( DLF Avenue Saket)	-13	-	-	-	-	-13
Cafe Delhi Heights ( Pacific Mall, Najafgarh Road)	-3	-	-	-	-	-3
CAFE DELHI HEIGHTS ( RAJOURI)	1	-	-	-	-	1
Cafe Delhi Heights( Sangam Courtyard)	-2	-	-	-	-	-2
Cafe Delhi Heights ( Vegas Mall )	-1	-	-	-	-	-1
Cafe Meraki	11	-	-	-	-	11
CAFE TESU - UNIT OF ESSEX FARMS PVT. LTD	-0	-	-	-	-	-0
CAFFE TONINO, UNIT OF PYRAMIDS ( CP)	-2	-	-	-	-	-2
CAFFE TONINO (UNIT OF PYRAMIDS) (Terminal 3)	-14	-	-	-	-	-14
Chido ( A Unit of Good Times Foods Private Ltd.)	-7	-	-	-	-	-7
CHIDO ( GOOD TIME FOODS PVT LTD)	-3	-	-	-	-	-3
CHILIS RESTAURANT, VASANT KUNJ	-1	-	-	-	-	-1
Chilis Grill and Bar-Unit of Paramount (Saket)	-0	-	-	-	-	-0
CHUNGWA REST- UNIT OF SUPER CATERERS	9	-	-	-	-	9
CLARIDGES	708	-	-	-	-	708
CLASSY CAFE BAR AND RESTURANT	-3	-	-	-	-	-3
Club BW Renowned Entertainment & Foods P Lt	-1	-	-	-	-	-1
COFFEE DAY SQUARE	-1	-	-	-	-	-1
Constitution Club of India	-1	-	-	-	-	-1
DA CODE - LEVELS ENTERTAINMENT	-1	-	-	-	-	-1
DELHI CLUB HOUSE UNIT OF MAGIQUE HOSPITALITY PVT.	-1	-	-	-	-	-1
DELHI GOLF CLUB	61	-	-	-	-	61
Del Belly Restaurant (Foursome Foods Private Lt.)	-7	-	-	-	-	-7
Depot 48 Unit of Glocal Foods	-0	-	-	-	-	-0
DHABA ESTD 1986 Unit of Azure Hospitality Pvt.Ltd	-8	-	-	-	-	-8
DIABLO A UNIT OF FIRT FIDDLE F & B PVT LTD	-0	-	-	-	-	-0
	364	-	-	-	-	364



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**AAROHA ALCOBEV DISTRIBUTORS PVT LTD**  
Trade Receivable as on 31st March 2023

Particular	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
DIGGIN (A UNIT OF BABA SRI CHAND ) CP	-1	-	-	-	-	-1
DIGGIN ( A Unit of Baba Sri Chand Majik Ent.India Ltd.	-1	-	-	-	-	-1
DULI STREET A UNIT OF FOOD TRAVEL FOOD SERVICES	-6	-	-	-	-	-6
DORTY GOOD A UNIT OF DG BISTRO PRIVATE LIMITED	12	-	-	-	-	12
DIVA RESTT. (RIGA FOODS LLP)	-1	-	-	-	-	-1
DRAGONFLY	7	-	-	-	-	7
DRUMS OF HEAVEN	-1	-	-	-	-	-1
Dwarka Social( A Unit of Impresario Ent. & Hos.P.L	44	-	-	-	-	44
EDESIA HOSPITALITY PVT LTD	-5	-	-	-	-	-5
EPIPURE HOSPITALITY	-1	-	-	-	-	-1
EVERGREEN LAND MARK PRIVATE LIMITED	-2	-	-	-	-	-2
FARZI CAFE A UNIT OF AV HOSPITALITY VENTURES LLP	0	-	-	-	-	0
Flo. R-1 MRT Buidling.	-3	-	-	-	-	-3
Four Points by Sheraton( Aunit of Kartik Towers Lp	-40	-	-	-	-	-40
FRIENDS CLUB	-13	-	-	-	-	-13
GUPPY BY AI	-43	-	-	-	-	-43
HAVEMORE RESTAURANT SAKET	2	-	-	-	-	2
Helter Skelter ( A Unit of DD Foods )	-0	-	-	-	-	-0
HIGHBAE A UNIT OF DONNA BAR (DHAULA KUAN)	-1	-	-	-	-	-1
Home ( Aunit of Pvr Limited)	418	-	-	-	-	418
Hyatt Regency, Asian Hotel	572	-	-	-	-	572
IMPERFECTO-BEL CIBO HOSPITALITY P LTD	-112	-	-	-	-	-112
IMPERFECTO , DWARKA	110	-	-	-	-	110
Indian Accent ( Ekatra Hospitality Vent. P.Ltd.)	201	-	-	-	-	201
INFORMAL-A UNIT OF BEL CIBO HOSPITALITY P LTD	-4	-	-	-	-	-4
INVITATION K.G.F	-18	-	-	-	-	-18
IRIS HOUSE TRAVEL FOOD SERVICES DELHI TERMINIAL 3	-16	-	-	-	-	-16
IVORY A UNIT OF UBON POULTRY FARM	-30	-	-	-	-	-30
JAMUN RESTAURANT & BAR	-48	-	-	-	-	-48
JW MARRIOTT	1,738	-	-	-	-	1,738
KAKAPO	-22	-	-	-	-	-22
Khubani Imperco ( A Unit of Bel Cibo Hosp. Pvt Ltd.	-318	-	-	-	-	-318
KIKO BA & DADEL - UNIT OF SOUL SUNSHINE FOODS LLP	-14	-	-	-	-	-14
Klap ( A Unit of Smangs Hospitality Lip)	-4	-	-	-	-	-4
KODE A UNIT OF KARROT RESTAURANT LLP	-94	-	-	-	-	-94
KITG HOTELS & RESORTS PVT.LTD ( CP )	-3	-	-	-	-	-3
KYLIN EXPERIENCE UNIT OF KAIZEN RESTAURANT PVT LTD	-30	-	-	-	-	-30
Kylin Restaurant ( Wellgrow)	-17	-	-	-	-	-17
LAIR A UNIT OF NAAYA HOSPITALITY LLP	418	-	-	-	-	418
LAZEEZ AFFAIRE	-8	-	-	-	-	-8



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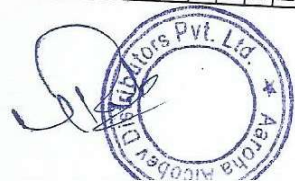


**AAROHA ALCOBEV DISTRIBUTORS PVT LTD**  
Trade Receivable as on 31st March 2023

Particular	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
LAZEEZ AFFAIRS (A UNIT OF WOLFGANG TEAM HOSPITALITY	-9	-	-	-	-	-9
Lazeez Affair - Sunrise F & B Restaurant P Ltd.	414	-	-	-	-	414
LE CANTINE - A UNIT OF SISTERS FOODCRAFT PVT LTD	-2	-	-	-	-	-2
LE MERIDIEN	442	-	-	-	-	442
LIMIT LESS LOOP - A UNIT OF H&G HOSPITALITY	-0	-	-	-	-	-0
LIV BAR DELHI LOUNGE & BAR PVT LTD	-24	-	-	-	-	-24
LOCAL A UNIT OF DELHI CAFE & BAR PVT LTD	40	-	-	-	-	40
LORD OF THE DRINK A UNIT OF RV CAFE P LTD	109	-	-	-	-	109
LORD OF THE DRINKS EAST A UNIT OF SHUBH LAGAN HOSPITALITY PVT LTD	-5	-	-	-	-	-5
LORD OF THE DRINKS-RSVK RESTURANT P LTD	144	-	-	-	-	144
MAJESTIC CAFE PVT LTD	418	-	-	-	-	418
MALA AKBARI RESTAURANT UNIT OF MALA AKBARI	-18	-	-	-	-	-18
MAMAGOTO RESTAURANT( Khan Market)	0	-	-	-	-	0
MAMAGOTO RESTAURANT (S - 08, Salect Citywalk Saket)	0	-	-	-	-	0
MAMAS BUOI- UNIT OF FOOD STUDIO	0	-	-	-	-	0
MANOR HOTEL PVT LTD	-11	-	-	-	-	-11
MAURYA SHERTON HOTEL	24	-	-	-	-	24
Mealszone Cafe Private Limited	1,911	-	-	-	-	1,911
MESA- A UNIT OF ARVITIS BISTRO PVT LTD	-1	-	-	-	-	-1
M.HOUZ UNIT OF BEANFEAST HOSPITALITY P LTD	17	-	-	-	-	17
MIC DROP RESTAURANTS & BAR	-2	-	-	-	-	-2
MISOSEXY ( UNIT OF MISOSEXY VENTURES LLP)	28	-	-	-	-	28
MISS PINTO	208	-	-	-	-	208
MKTCHANAKYANOI-RIVERIA COMMERCIAL DEVELOPERS LTD	-8	-	-	-	-	-8
Mocha Restaurant	-21	-	-	-	-	-21
MOET'S BAR-BE-QUE REST	30	-	-	-	-	30
MOLECULE AIR BAR-YUVI INNOVATE PVT LTD	-1	-	-	-	-	-1
MONET - A UNIT OF FLASHBOLT RESTAURANT PRIVATE LIMITED	-6	-	-	-	-	-6
Monkey Bar (Aunit of Olive Bar & Kitchen P. Ltd.	287	-	-	-	-	287
M/S CHICA(A UNIT OF FANTASTICO REST. PVT LTD)	6	-	-	-	-	6
M/S CHILI'S GRILL N BAR- UNIT TRIMEX FOODS P.LTD	-3	-	-	-	-	-3
M/S Cirque	-2	-	-	-	-	-2
MS DITAS A UNIT OF SHRINATHJI EQUIPMENTS PVT LTD	-1	-	-	-	-	-1
M/S Somewhere Restaurant and Bar	-3	-	-	-	-	-3
M/S. SORRA (A UNIT OF DARESTRAUTANTPRIVATE LIMITED)	-1	-	-	-	-	-1
M/S THE FLYING SAUCER CAFE (A UNIT OF PRIYANK)	-2	-	-	-	-	-2
Musical Restaurant Pvt Ltd.	64	-	-	-	-	64
Music and Mountains	55	-	-	-	-	55
MYSKY A UNIT OF MNGV VENTURE LLP	-15	-	-	-	-	-15
	-7	-	-	-	-	-7



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**AAROHA ALCOBEV DISTRIBUTORS PVT LTD**  
Trade Receivable as on 31st March 2023

Particular	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
NAGALANDS KITCHEN	-0	-	-	-	-	-0
Nehru Place Social	28	-	-	-	-	28
WINE DRAGON - A UNIT OF SWASTIK CORPORATION	3	6	-	-	-	9
NOVOTEL (A Unit of Caddie Hotels Pvt Ltd.)	-3	-	-	-	-	-3
NUJAI A UNIT OF NUJAI CAFE PVT LTD	15	-	-	-	-	15
MUKKAD CAFE & BAR-FLYING SPARROW HOSPITALITY P LTD	-1	-	-	-	-	-1
OBEROI MAIDENS	-8	-	-	-	-	-8
OBSESSION (EGO)	-1	-	-	-	-	-1
OK THE CHATTER HOUSE (SIDHI DATRI)	-1	-	-	-	-	-1
Olive Bar & Kitchen Restaurant	-3	-	-	-	-	-3
O.M.G - Tiwari Restaurant	30	-	-	-	-	30
ONLY BAR RESTAURANT	-2	-	-	-	-	-2
ONLY BAR U/O WHITE PAPER DESIGNS PVT. LTD.	12	-	-	-	-	12
OPEN HOUSE BAR KITCHEN	12	-	-	-	-	12
OPHELIA - AYESHA HOSPITALITY PVT LTD	73	-	-	-	-	73
OTB CAFE OUT OF THE BOX (A UNIT OF DYNAMIC CAFE PVT LTD	-53	-	-	-	-	-53
PANCH SHILA CLUB	-2	-	-	-	-	-2
Park Inn By Radisson, New Delhi(A Unit of Lucky Star Estate(India)Pvt. Ltd)	-0	-	-	-	-	-0
PCO RESTAURANT	-10	-	-	-	-	-10
PEBBLE STREET(SHAKTI PROPERTIES) NFC	14	-	-	-	-	14
PEBBLE STREET - UNIT OF PAPRIKA HOSPITALITY	-8	-	-	-	-	-8
PERCH WINE & COFFEE BAR- WHITE WATER	-4	-	-	-	-	-4
PERCH WINE & COFFEE BAR- WHITE WATER SAKET	3	-	-	-	-	3
PINCH OF SALT UNIT OF JINDAL RESTAURANT	122	-	-	-	-	122
PLATS (H&J CHEF CONSULTANTS LLP)	-1	-	-	-	-	-1
Playboy Night Beat Hospitality Pvt. Ltd.	-18	-	-	-	-	-18
Pillatos - A Unit of Eminent Technologies	64	-	-	-	-	64
PLOOF RESTAURANT - UNIT OF MGS HOSPITALITIES	-0	-	-	-	-	-0
PLUM BY BENT CHAIR FIRST FIDDLE F&B PVT LTD	-92	-	-	-	-	-92
Privee - A Unit of MJ Bizcrafts Llp.	109	-	-	-	-	109
PUBLIC AFFAIR	157	-	-	-	-	157
PULLMAN - A UNIT OF CADDIE HOTELS PVT LTD	6	-	-	-	-	6
PYRAMIDS (TONINO) MG ROAD	-9	-	-	-	-	-9
QABA (A Unit of Golden Planet Enter. Llp	-27	-	-	-	-	-27
Quatab Golf Course	-5	-	-	-	-	-5
RAASTA- UNIT OF AMAN AMBROSIAL BLISS	-59	-	-	-	-	-59
RED (A UNIT OF NIR ADVISORY PVT. LTD.)	229	-	-	-	-	229
REHAB - A UNIT OF TATVA HOSPITALITY	-7	-	-	-	-	-7
RIZQ UNIT OF SHR HOSPITALITY	-0	-	-	-	-	-0
	-110	-	-	-	-	-110



*For*





**AAROHA ALCOBEV DISTRIBUTORS PVT LTD**  
Trade Receivable as on 31st March 2023

Particular	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
ROMEO LANE A UNIT OF FOOD STUDIO	37	-	-	-	-	37
ROMEO LANE - UNIT OF GS FOOD STUDIO PVT LTD	-79	-	-	-	-	-79
ROOH - A UNIT OF AVEENASHI HOSPITALITY PVT LTD	-4	-	-	-	-	-4
ROSEATE HOUSE	197	-	-	-	-	197
ROYAL CHINA (A UNIT OF M/S ANI HOSPITALITY LLP)	-5	-	-	-	-	-5
RPM 2.0	-0	-	-	-	-	-0
Saket Social	49	-	-	-	-	49
Sana-Di- Ge ( A Unit of Goldfinch Hotels Pvt Ltd)	-15	-	-	-	-	-15
SAZ (UNITOF SAZ PROMENADE LLP)	13	-	-	-	-	13
Schloss Chanakya Private Limited (Leela Palace, ND.	3,790	-	-	-	-	3,790
SEVEN SEAS HOTEL	-9	-	-	-	-	-9
SHANGRI-LA HOTEL	2,247	-	-	-	-	2,247
Side Car A Unit of Barkeepers LLP	4	-	-	-	-	4
SKY HIGH A UNIT OF HOPS HOSP (ANSAL PLZAZ)	-1	-	-	-	-	-1
SKY HIGH A UNIT OF TANUK HOSPITALITY	-2	-	-	-	-	-2
SLIQUE - UNIT OF MEGREZ	740	-	-	-	-	740
SLY GRANNY UNIT OF AZURE HOSPITALITY PVT LTD	-65	-	-	-	-	-65
Smoke House - A Unit of Impresario Ent & Hos. P Lt	24	-	-	-	-	24
Social Ambience Mall	37	-	-	-	-	37
Social and Thur A- Unit of Ephiphany Hbs Pvt Ltd.	123	-	-	-	-	123
SOUL A UNIT OF STRIKER BEVERAGES PVT LTD	4	-	-	-	-	4
Summer House Cafe	10	-	-	-	-	10
SWAN BY KODE A UNIT OF KARROT RESTAURANT	-17	-	-	-	-	-17
SYMPORIUM(Sector-12, Dwarka)	-3	-	-	-	-	-3
Taj Mahal Maan Singh Road	1,008	-	-	-	-	1,008
Taj Palace	3,532	-	-	-	-	3,532
Tamasha	-2	-	-	-	-	-2
TAVERN ON THE GREENS- AGGARWAL HOTELS	113	-	-	-	-	113
TERAVITA A UNIT OF INSION PVT LTD	-3	-	-	-	-	-3
The Chatter House	-55	-	-	-	-	-55
THE CONNAUGHT UNIT OF THE I.H.C.L	-1	-	-	-	-	-1
The Corus Restaurant	4	-	-	-	-	4
THE GRAND	-2	-	-	-	-	-2
THE GT ROAD A UNIT OF CAPITAL FOOD WORKS LLP	466	-	-	-	-	466
THE IMPERIAL- M/S AKOI SAAB	-1	-	-	-	-	-1
THE IRISH HOUSE FOOD AND BEVERAGES (P) Limited	-92	-	-	-	-	-92
THE JUNKYARD CAFE	-136	-	-	-	-	-136
THE KNOT(A UNIT OF SIMPATICO HOSPITALITY PVT LTD)	12	-	-	-	-	12
THE LASH CAFE (Unit of N Pepsu Llp)	-	-	-	-	-	-
THE LEELA AMBIENCE CONVENTION HOTEL	-	-	-	-	-	-



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**AAROHA ALCOBEV DISTRIBUTORS PVT LTD**  
Trade Receivable as on 31st March 2023

Particular	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
The Lodhi (Lodhi Property Company Limited)	154	-	-	-	-	154
THE MET RESTAURANT A UNIT OF WESTT FACE SERVICES	-4	-	-	-	-	-4
THE OBEROI NEW DELHI	203	-	-	-	-	203
THE PIANO MAN- A UNIT OF INNOVATIVE PVT LTD	-16	-	-	-	-	-16
The Pint Room	-6	-	-	-	-	-6
The Record Room- A Unit of Westway Hospitality	4	-	-	-	-	4
THE ROSEATE (Bird Hospitality Services Private Ltd)	-2	-	-	-	-	-2
THE SKY LANTERN UNIT OF BLUE LANTERN HOSPITALITY LLP	-2	-	-	-	-	-2
THE W MY BAR RESTAURANT , CP	-0	-	-	-	-	-0
TIPPLING STREET(A Unit of DK Plaza)	-2	-	-	-	-	-2
TOSS - A UNIT OF NG WAREHOUSE PVT LTD	-0	-	-	-	-	-0
TOWN HALL	-37	-	-	-	-	-37
Townroom- Ninety Hospitality LLP	-42	-	-	-	-	-42
UBER RESTAURANT	-0	-	-	-	-	-0
ULTRA BAAR	-5	-	-	-	-	-5
Underdoggs A Unit of Ace Hospitality,	-3	-	-	-	-	-3
UNITED COFFEE HOUSE	-55	-	-	-	-	-55
UNIT OF AZURE HOSPITALITY PVT. LTD.- HOTEL DELMAAR	55	-	-	-	-	55
VASANT CONTINENTAL	18	-	-	-	-	18
VIVANTA BY TAJ DWARKA	-0	-	-	-	-	-0
Warehouse Cafe(Sukhija Bar & Grill P Ltd.	128	-	-	-	-	128
WE DRINKS & MORE-FLYING SPARROW HOS.PLTD	-2	-	-	-	-	-2
WOK IN THE CLOUDS A UNIT OF GALORE HOSPITALITY LLP	-2	-	-	-	-	-2
WOK IN THE CLOUDS ( UNIT OF KTG HOTELS)	-3	-	-	-	-	-3
W VA BIEN A UNIT OF NGH HOSPITALITIES PVT LTD	-5	-	-	-	-	-5
WYLD A UNIT OF CUISINEUR HOSPITALITY	-3	-	-	-	-	-3
Yes Minister	-3	-	-	-	-	-3
YOUNION (A UNIT OF HILL LIGHT CAFE PVT. LTD.)	-3	-	-	-	-	-3
ZOOEY A UNIT OF PLATINUM PLATE ENTERTAINMENT PVT LTD	-16	-	-	-	-	-16
Khao Gali Restaurants Pvt Ltd(Group)	-16	-	-	-	-	-16
Multicity Hospitality (Group)	-	27	-	-	-	27
Popular Spirits (Group)	-	416	-	-	-	416
Chanmeet Leasing (Group)	-	192	-	-	-	192
Origin Appliances Pvt Ltd(Group)	-	6	-	-	-	6
<b>Total</b>	<b>59,819</b>	<b>20,655</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>80,524</b>

K. C. JAIN  
PARTNER  
M.No. 37128  
CHARTERED ACCOUNTANTS

Aaroha Alcobev Distributors Pvt. Ltd.



AAROHA ALCOBEV DISTRIBUTORS PVT LTD					
Trade Payable as on 31st March 2023					
Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Hill Zill Wines Pvt Ltd	-452	-	-	-	-452
Moet Hennessy India Pvt. Ltd- ( DN A/C)	-484	-	-	-	-484
Moonak Distillers & Bottlers Pvt. Ltd- Maker's	661	-	-	-	661
MOONAK DISTILLERS & BOTTTLERS PVT LTD- Scottish	-1,373	-	-	-	-1,373
VBV A DIVISION OF VINSPRI DISTRIBUTORS - Delhi	129	-	-	-	129
VBV A DIVISION OF VINSPRI DISTRIBUTORS - Mumbai	1,082	-	-	-	1,082
VINSPRI DISTRIBUTORS PVT LTD- BANGALORE	371	-	-	-	371
High Queen Distillers & Bottlers Pvt Ltd.	1,037	-	-	-	1,037
Ask Agencies and Investments Pvt Ltd	33,256	8,354	-	-	41,610
ASPRI SPIRITS PVT LTD (Delhi)	43,286	-	-	-	43,286
BLENDWELL BOTTTLERS PVT LTD	593	-	-	-	593
Good Drop Wine Cellars Pvt Ltd	316	-	-	-	316
HIGHFIELD DISTILLERS & BOTTTLERS PVT LTD	12,041	5,372	-	-	17,414
Moet Hennessy India Pvt. Ltd	385	-	-	-	385
Vinspri Distributors Pvt Ltd, Delhi	6,830	376	-	-	7,206
Vinspri Distributors Pvt Ltd, Mumbai	265	6	-	-	272
<b>Grand Total</b>	<b>97,946</b>	<b>14,108</b>	<b>-</b>	<b>-</b>	<b>1,12,055</b>



*Signature*



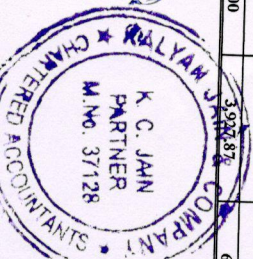
NOTE-1.8

**AAROH ALCOBEV DISTRIBUTORS PVT LTD**  
**NOTES FORMING PART OF BALANCE SHEET AS ON 31.03.2023**  
**(As Per Companies Act, 2013)**

**FIXED ASSETS**

ASSETS	Rate	GROSS BLOCK				DEPRECIATION			NET BLOCK	
		OP. BALANCE AS ON 01.04.2022	ADDITION DURING THE YEAR	DEDUCTION DURING YEAR	TOTAL AS ON 31.03.2023	OP. BAL AS ON 01.04.2022	DEPRECIATION FOR THE YEAR	TOTAL AS ON 31.03.2023	AS ON 31.03.2023	
Computer, Laptop & Printer	63.16%	174.00	282.80	0.00	456.80	13.55	213.94	227.49	229.31	
UPS	18.10%	11.86	0.00	0.00	11.86	1.01	1.96	2.97	8.90	
Mobile Phone	45.07%	7.00	0.00	0.00	7.00	0.95	2.72	3.67	3.33	
Air Conditioner	45.07%	154.22	0.00	0.00	154.22	0.54	27.89	28.43	125.79	
Bike (Platina)	45.07%	0.00	51.45	0.00	51.45		0.06	0.06	51.39	
Furniture & Fixtures	25.89%	1,259.48	618.25	0.00	1,877.73	29.01	414.68	443.69	1,434.04	
Fire Extinguisher	45.07%	113.90	88.90	0.00	202.80	5.49	66.66	72.15	130.65	
Inverter	18.10%	15.16	11.86	0.00	27.02	0.81	4.07	4.88	22.14	
Water Purifier (R.O)	45.07%	35.00	0.00	0.00	35.00	1.17	15.21	16.37	18.63	
Office lab Equipments	45.07%	186.52	192.00	0.00	378.52	11.60	158.28	169.88	208.64	
Printer	45.07%	18.60	21.02	0.00	39.62	3.99	17.53	21.52	18.10	
CCTV CAMERA	45.07%	34.73	109.79	0.00	144.52	1.24	41.24	42.49	102.04	
Chiller	18.10%	0.00	441.95	0.00	441.95	0.00	69.69	69.69	372.26	
Biometric Machine	45.07%	0.00	15.00	0.00	15.00	0.00	2.28	2.28	12.72	
LCD TV	63.16%	0.00	52.60	0.00	52.60	0.00	11.76	11.76	40.85	
Microwave	45.07%	0.00	6.70	0.00	6.70	0.00	2.92	2.92	3.78	
Refrigerator	45.07%	0.00	16.49	0.00	16.49	0.00	7.13	7.13	9.36	
Projector	45.07%	0.00	8.59	0.00	8.59	0.00	2.19	2.19	6.41	
<b>TOTAL</b>		<b>2,010.46</b>	<b>1,917.41</b>	<b>0.00</b>	<b>3,927.87</b>	<b>69.35</b>	<b>1,060.20</b>	<b>1,129.55</b>	<b>2,798.32</b>	

(Fig. In Thousand)





**EXHIBIT - B**

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.

**AAROH AALCOBEV DISTRIBUTORS PVT LTD**

ASSETS	Rate Of Depn	FIXED ASSETS				DEPRECIATION FOR THE YEAR	(Fig In Thousand) NET BLOCK AS ON 31.01.2023
		OP.BAL. AS ON 01.04.22	ADDITION before 6 months	ADDITION after 6 months	DEDUCTION DURING YEAR		
Computer & Laptop & Printer	40%	156.87	226.52	77.30		168.81	291.87
Air Conditioner	15%	142.65				21.40	121.25
Bike ( Platina )	15%			51.45		3.86	47.59
Furniture & Fixtures	10%	1,196.51	390.56	227.69		170.09	1,644.67
UPS	15%	10.97				1.65	9.33
Inverter	15%	14.02	11.86			3.88	22.00
Water Purifier ( R.O )	15%	32.38				4.86	27.52
Mobile Phone	15%	6.47				0.97	5.50
Fire Extinguisher	15%	105.36	59.45	29.45		25.93	167.33
Office lab Equipments	10%	177.19	192.00			36.92	332.27
Printer	10%	0.00				0.00	0.00
CCTV Camera	15%	32.12	69.14	40.65		18.24	123.68
Chiller	15%		441.95			66.29	375.66
Biometric Machine	15%			15.00		1.13	13.88
LCD TV	15%			52.60		3.95	48.66
Microwave	15%		6.70			1.00	5.69
Refrigerator	15%		16.49			2.47	14.02
Projector	15%		8.59			1.29	7.30
<b>TOTAL</b>		<b>1,874.54</b>	<b>1,423.27</b>	<b>494.14</b>	<b>0.00</b>	<b>533.74</b>	<b>3,258.22</b>



(Fig In Thousand)

AAROHA ALCOBEV DISTRIBUTORS PVT LTD	
Calculation of Deffered Tax (as on 31-3-2023)	
Depreciation As Per Books	1,060.20
Less:-Depreciation As Per Income Tax	533.74
Deffered Tax Asset @26%	136.88



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**AAROHA ALCOBEV DISTRIBUTORS PVT LTD**  
Statement of Cash Flows

For the Years Ending March 31, 2023

	(Fig in Thousand)	(Fig in Thousand)
	2023	2022
<b>Cash Flows from Operating Activities</b>		
Net Income		
Add: Expenses Not Requiring Cash:	-6,313.34	-17,761.15
Depreciation		
Income Tax	1,060.20	69.35
Differed Tax	0.00	0.00
Other (Previous year tax)	-136.88	17.31
	<u>923.32</u>	<u>86.66</u>
Add:- Decrease in Current Assets :-		
Trade receivables		
Short-term loans and advances	-61,039.38	-19,484.25
Other Current Assets	-50,974.59	-11,940.29
Inventories	0.00	0.00
	<u>-31,982.26</u>	<u>-38,122.50</u>
	<u>-1,43,996.23</u>	<u>-69,547.04</u>
Less :- Increase in Current Assets :-		
Inventories	0.00	0.00
Short-term loans and advances	0.00	0.00
Trade receivable	0.00	0.00
Short-term loans and advances	0.00	0.00
Other current assets	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Add:- Increase in Current Liability :		
Short Term Borrowings		
Trade payables	71,862.70	36,774.73
Other current liabilities	40,457.89	71,597.66
Short-term provisions	39,923.60	-11,457.88
	<u>0.00</u>	<u>0.00</u>
	<u>1,52,244.19</u>	<u>96,914.52</u>
Less:- Decrease in Current Liabilities-		
Short Term Borrowings		
Trade payables	0.00	0.00
Short Term Provision	0.00	0.00
Other current liabilities	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Net Cash from Operating Activities</b>	<u>2,857.93</u>	<u>9,692.98</u>
<b>Cash Flows from Investing Activities</b>		
Add:- Sale of Fixed Assets	0.00	0.00
Less:- Purchase of New Equipment	1,917.41	2,010.46
Less:- Investments Increased	-136.65	-386.50
<b>Net Cash Used for Investing Activities</b>	<u>-1,780.77</u>	<u>-1,623.96</u>
Add Share Capital	0.00	0.00
Add Long-term borrowings	-1,044.40	-1,977.00
Less:- Long-term borrowings	0.00	0.00
<b>Net Cash from Financing Activities</b>	<u>-1,044.40</u>	<u>-1,977.00</u>
<b>NET INCREASE/(DECREASE) IN CASH</b>	<u>32.77</u>	<u>6,092.02</u>
CASH, & CASH EQUIVALENT AT THE BEGINNING OF YEAR	6,092.02	0.00
CASH, & CASH EQUIVALENT AT THE END OF YEAR	<u>6,121.79</u>	<u>6,092.02</u>
	0.00	0.00

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

(K. C. JAIN)  
PARTNER  
(M No. 37128)

Place :- Mumbai  
Date: 23/08/2023  
UDIN: 23037128BGZFNG1648

For on behalf of the Board  
Aaroah Alcobev Distributors Private Limited

Mr. Lokesh Saran  
Managing Director  
DIN: 03024980  
Place: Delhi  
Date: 23/08/2023

Mr. Yohan Rub  
Director  
DIN: 05106461  
Place: Mumbai  
Date: 23/08/2023

**AAROHA ALCOBEV DISTRIBUTORS PVT LTD**  
**BALANCE SHEET ABSTRACT IN COMPANIES GENERAL BUSINESS PROFILE**  
**AS PER SCHEDULE III OF THE COMPANIES ACT, 2013**

<b>I. Registration Details</b>	
Registration No.	368065
State Code	11
Balance Sheet Date	31.03.2023
<b>II. Capital Raised during the year</b> (Amount in Rs.Thousand)	
Public Issues	
Right Issue	0.00
Bonus Issue	0.00
Private Placement	0.00
<b>III. Position Of Mobilisation and</b> <b>Deployment of Funds</b> (Amount in Rs.Thousand)	
Total Liabilities	
Total Assets	2,26,082
Sources Of Funds	2,26,081
Paidup Capital	
Reserve & Surplus	1,000
Secured Loans	-24,074
Unsecured Loans	0
	1,08,637
Application Of Fund	
Net Fixed Assets	
Investment	2,798
Net Current Assets	477
Miscellaneous Expenditure	82,288
<b>IV. Performance Of the Comapnay</b> (Amount in Rs.Thousand)	
Total Turnover	
Total Expenditure	6,11,004
Profit Before Tax	6,17,454
Profit After Tax	-6,450
Earning per Share	-6,313
Dividend Rate (%)	0
	0
<b>V. Generic Name Of Principal</b> <b>Products of the Company</b>	

**As per our report of even date attached**

**For Kalyan Jain & Co.**

**Chartered Accountants**

**FRN No.104601W**

**(K. C. JAIN)**

**PARTNER**

**(M No.37128)**

**Place: Mumbai**

**Date :- 23.08.2023**

**UDIN: 23037128BGZFNG1648**



**For on behalf of the Board**

**AaroHa Alcobev Distributors Private Limited**



**Mr. Lokesh Saran**

**Managing Director**

**DIN: 03024980**

**Place: Delhi**

**Date: 23.08.2023**

**Mr. Yohan Rub**

**Director**

**DIN: 05106461**

**Place: Mumbai**

**Date: 23.08.2023**



I Title deeds of immovable Property not held in name of the Company			Not Applicable			
Relevant line items in the Balance sheets	Descriptions of item of property	Gross carrying Value	Title deeds of immovable Property not held in name of the Company	Whether title deed holder is a promoter, director or relative of Promoter/ director or employee of promoter/ director	Property held since which date	Reason for not being held in the name of company

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 terms 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
Projects 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 CWIP 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

NIL

#### 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

NIL

#### VIII Willful Defaulter

Not Applicable

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

#### IX Relationship with Struck off Companies

Not Applicable

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.

NIL

#### XI 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.

Not Applicable

#### XI Ratios

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt-Equity Ratio	Debt Capital	Shareholder's Equity	0.00	0.00	0.00
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Pr+Prin)	0.00	0.00	0.00
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	-6.31	-17.76	11.45
Inventory Turnover Ratio	COGS	Average Inventory		6.25	-6.25
Trade Receivables turnover ratio	Net Sales	Average trade receivables	7.18	13.38	-6.20
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses)+Closing Inventory-Opening Inventory	Closing Trade Payables	4.96	3.86	1.10
Net capital turnover ratio	Sales	Working capital (CA-CL)	19.60	-12.25	31.86
Net profit ratio	Net Profit	Sales	-0.0109	-0.07	0.06
Return on Capital employed	Earnings before interest and tax	Capital Employed	-6.4502	-17.74	11.29
Return on Investment	Net Profit	Investment	-13.2396	-28.95	15.71

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

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

NIL

#### XIII Utilisation of borrowed funds and share premium:

Not Applicable



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**AAROHA ALCOBEV DISTRIBUTORS PRIVATE LIMITED**

**NOTES: FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023**

**NOTE-I:**

**Significant Accounting Policies & Notes on Accounts for the year ended 31<sup>st</sup> March 2023**

**1) (A) GENERAL**

- a) The accounts are prepared on the historical cost basis and on the accounting principles of going concern.
- b) Accounting policies not specifically referred to otherwise be consistent and in consonance with generally accepted accounting principles.
- c) All expenditure and income to the extent considered payable and receivable respectively are accounted for on accrual basis.

**(B) INVESTMENT**

Investments are valued at cost.

**(C) REVENUE RECOGNITION**

- (1) In appropriate circumstances revenue (Income) is recognized when no significant uncertainty as to determine on realization exists.
- (2) In the opinion of Board of Directors, the Current Assets, Loans & advances have full value of realization in the ordinary course of business at least on the amount stated in the Balance Sheet.
- (3) Provision for the Income Tax has been made as per the Tax applicable to the company.

**(D) FIXED ASSETS**

Fixed Assets are recorded at cost

**(E) DEPRECIATION**

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

**(F) VALUATION OF INVENTORIES**

Inventories are valued at lower of cost or net realizable value. The stock is verified & certified by the management.

**(G) 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 in profit and loss accounts, except those relating to acquisition of fixed assets which are adjusted to cost of asset.

**(H) DEFERRED TAXATION**

Deferred Tax are provided accordingly to Accounting Standard 22.

**(I) PRE-OPERATIVE EXPENSE**

There is no pre-operative expenses in the previous year.





2) Additional information pursuant to the provisions of the Companies Act, 2013 (to the extent applicable).

i) Break up of expenditure incurred on employees who are in receipt of remuneration of not less than,	2022-2023	2021-2022
(a) Rs.1,02,00,000/- and employed throughout the year.		
No. of Employees	NIL	NIL
Salary, Allowance, Perquisites		
(b) Rs.8,50,000/- per month and employed for part of the year.		
No. of Employees Salary, Allowance & Perquisites	NIL	NIL
ii) Expenditure in Foreign Currency	NIL	NIL
iii) Earning in Foreign Currency	NIL	NIL
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	Gin	Bottle	2412	27431	29034	809
2	Liquor	Bottle	65	237352	225709	11708
3	Rum	Bottle	1468/4	228	354	146748
4	Tequila	Bottle		14425	14301	124
5	Vodka	Bottle	32124	199715	181561	50278
6	Whisky	Bottle	212424	1190888	12241837	161475
7	Wine	Bottle	18292	453814	445307	26799
8	Beer	Cases		6511	5934	577
9	Aperetif	Bottle		1368	1118	250
10	Brandy	Bottle		1332	1105	230



- 3) 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.
- 4) Previous year figure have been regrouped wherever required.

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



K.C. Jain  
Partner

(M. No. 104601W)

Place: Mumbai

Date: 23.08.2023

UDIN: 23037128BGZFNG1648



For and on Behalf of Board of  
Aarooha Alcobev Distributors Private Limited



Mr. Lokesh Saran  
Managing Director  
DIN: 03024980  
Place: Delhi  
Date: 23.08.2023



Mr. Yohan Rub  
Director  
DIN: 05106461  
Place: Mumbai  
Date: 23.08.2023