

# VINSPRI DISTRIBUTORS PRIVATE LIMITED

Registered Address: Suvarna House, 1<sup>st</sup> Floor, Warehouse no.7, Ramkrishna Chemburkar Marg, Mahul, Chembur, Mumbai - 400 074, Maharashtra, India.  
T- 022 -21676100, E – mail@vinspri.co.in, CIN: U51900MH2006PTC159525

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## NOTICE

Notice is hereby given that the **19<sup>th</sup> Annual General Meeting** of the members of M/s Vinspri Distributors Private Limited will be held on Friday, 27<sup>th</sup> June 2025 at registered address at Suvarna House, 1<sup>st</sup> Floor, Warehouse No.7, Ramkrishna Chemburkar Marg, Mahul, Chembur, Mumbai - 400074 at 11.00 A.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 on March 31, 2025, together with the reports of the Board of Directors and Auditors thereon.

### SPECIAL BUSINESS

1. To authorize the Directors of the company to sign the Share Purchase agreement to be executed between all existing Members of the Company and the Aspri Spirits Private limited.

To consider, review and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

**“RESOLVED THAT** all existing members of the Company are in process of selling and transferring all their Equity Shares in the company to M/s Aspri Spirits Private Limited (CIN U15500MH2004PTC148284).”

**“RESOLVED FURTHER THAT** the draft Share Purchase Agreement (SPA), as placed in the meeting, be and is hereby approved and Mr. Deepak Gope Matai or Ms. Vrutika Matai, Directors of the Company, be and are hereby severally authorized to execute, deliver, sign the share purchase agreement and related documents on behalf of the Company.”

2. To consider issue of Equity shares on private placement basis.

To consider, review and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution:

**“RESOLVED THAT** pursuant to the provisions of section 23, 42 & 62 and other applicable provisions, if any, of the Companies Act, 2013 (including any amendments thereto or re-enactment thereof) (the “Act”), read with the Companies (Prospectus and Allotment of Securities) Rules 2014 and Companies (Share Capital and Debentures) Rules 2014 and subject to the provisions of the Articles of Association of Company and the consent of the Company be and is hereby accorded to authorise the Board of Directors of the Company to offer, issue and allot 1 Equity Share, for cash, aggregating to upto Rs.642.27/-, in one tranche to Mr. Jaikishan Sham Matai, Nominee Shareholder of Aspri Spirits Private Limited on a private placement basis, on such terms and conditions as are specified in the Private Placement Offer Letter cum Application Form in Form PAS-4 as provided under the Companies Act, 2013 and the rules framed thereunder (“Offer Letter”) and the Board of Directors be and are hereby authorized to determine the terms and conditions, including the issue price of the Equity Shares, in its absolute discretion as it deems fit and to make and accept any modifications in the proposal as may be required.”

**“RESOLVED FURTHER THAT** the Equity Share to be issued and allotted pursuant to this resolution shall be subject to the provisions of the Memorandum and Articles of Association of the Company and shall rank Pari-passu with the existing equity shares of the Company in all respects.”

**“RESOLVED FURTHER THAT** the Offer Letter as placed at the meeting in respect of issue of Equity Share be and is hereby approved.”

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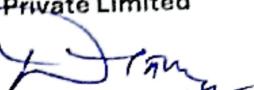
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T- 022-21676100, E-mail@vinspri.co.in, CIN: 051990MH12006PTC159525

**"RESOLVED FURTHER THAT** any director of the company be and is hereby severally authorized to do all acts, matters, deeds and things and to execute all documents, make all E-filings with any governmental authorities wherever necessary and to take all steps and do all things and give such directions as may be required, necessary, expedient or desirable for giving effect to the aforesaid resolution."

By Order of Board of  
Vinspri Distributors Private Limited

  
Deepak Matai  
Director  
DIN: 05310998

Place: Mumbai  
Dated: 29.05.2025



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## **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.

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## EXPLANATORY STATEMENT

The following explanatory statement pursuant to Section 102(1) of the Companies Act, 2013 sets out all material facts relating to the business mentioned in Item Nos. 1 in the accompanying Notice of the Extraordinary General Meeting.

### Item No. 1

The Board of Directors of the company was made aware that all existing members of the company wishes to sell and transfer all their Equity shares to M/s Aspri Spirits Private Limited and executing Share Purchase agreements between the Parties. The Company being one of the party to the agreement is also required to sign the Share Purchase agreements to be executed between respective existing members of the Company and M/s Aspri Spirits Private Limited.

The draft Share Purchase agreement was tabled and approved at the meeting of the Board in their meeting held on 29.05.2025.

Thus, the Members of the Company are requested to authorize the Directors of the Company to sign the Share Purchase Agreement to be executed between the respective existing members of the Company and M/s Aspri Spirits Private Limited.

Except for Mrs Vrutika Matai no other director is interested in the above-mentioned resolution.

### Item No. 2

Reference to the Share Purchase Agreements executed between existing members and Aspri Spirits Private Limited, upon transfers of shares M/s Aspri Spirits Private Limited shall hold entire 100% of the shares of the Company. Therefore, in view of complying with the provisions of Companies Act 2013 pertaining to the requirement of minimum shareholders of the company, M/s Aspri Spirits Private Limited has nominated Mr. Jaikishan Sham Matai as its Nominee Shareholder to hold 1 equity share on behalf of Aspri Spirits Private Limited in the Company Vinspri Distributors Pvt Ltd.

The Board at its meeting held on May 29, 2024, subject to the approval of the Members of the Company and such other approval(s) as may be required, has reviewed, discussed and approved issuance of 1 (one) fully paid-up Equity Shares of the Company, at a price of Rs. 642.27/- (Rupees Six Hundred Forty Two and Twenty Seven paisa only) per Equity Share (having face value of Rs 10/- [Rupees Ten only] per Equity share and Premium of Rs. 632.27- [Rupees Six Hundred Thirty Two and Twenty Seven paisa]) per Equity Share to Mr. Jaikishan Sham Matai, Nominee Shareholder of M/s Aspri Spirits Private Limited.

The Equity Shares proposed to be allotted shall be subject to the Memorandum and Articles of Association of the Company and the terms of issue as decided by the Board and shall rank pari- passu in all respects with the existing Equity Shares of the Company.

The information as required under the provisions of the Companies Act, 2013 read with Rule 13(2) of the Companies (Share Capital and Debentures) Rules, 2014 and Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014, is given below:

#### 1. Objects of the Preferential issue

Reference to the Share Purchase agreements executed between existing members and Aspri Spirits Private Limited, upon transfers of shares, M/s Aspri Spirits Private Limited shall hold entire 100% of the shares of the Company. Therefore, in view of complying with the provisions of Companies Act 2013 pertaining to the requirement of minimum shareholders of the company, M/s Aspri Spirits Private

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Limited has nominated Mr. Jaikishan Sham Matai as its Nominee Shareholder to hold 1 equity share on behalf of Aspri Spirits Private Limited in the Company Vinspri Distributors Pvt Ltd.

## **2. Maximum number of specified securities to be issued and Pricing of the Preferential Issue**

The Company proposes to issue, on a preferential basis, 1 (One) fully paid-up Equity Shares at a price of Rs. 642.27/- (Rupees Six Hundred Forty Two and Twenty Seven paisa only) per Equity Share (having face value of Rs 10/- [Rupees Ten only] per Equity share and Premium of Rs. 632.27- [Rupees Six Hundred Thirty Two and Twenty Seven paisa]) per Equity Share to Mr. Jaikishan Sham Matai, Nominee Shareholder of M/s Aspri Spirits Private Limited.

## **3. Intention of Promoters / Directors / Key Managerial Personnel to subscribe to the offer:**

No

## **4. Kinds of securities offered and the price at which security is being offered:**

Equity Shares ranking pari passu with the existing Equity Shares are offered at a price of Rs. 642.27/- (Rupees Six Hundred Forty Two and Twenty Seven paisa only) per Equity Share (having face value of Rs 10/- [Rupees Ten only] per Equity share and Premium of Rs. 632.27- [Rupees Six Hundred Thirty Two and Twenty Seven paisa]).

## **5. Basis or justification on which the price has been arrived at (including premium) at which the offer or invitation is being made, along with report of the registered valuer:**

Price has been arrived as per Fair Market Value method as prescribed under rule 11UA of the Income Tax Rules, 1962. A copy of the valuation report dated 23<sup>rd</sup> May 2025 by Registered valuer shall be available for inspection at the Registered Office of the Company during business hours from 10:30 A.M. to 6:00 P.M.

## **6. Name and address of valuer who performed valuation:**

The valuation of the Equity Shares has been carried out by Mr. Kiran M Rege, Registered Valuer, Reg No- IBBI/RV/06/2019/12209 having its office at 2/15 Gokul Niwas , Ranade Road , Dadar (w), Mumbai City, Maharashtra - 400028.

## **7. Amount which the Company intends to raise by way of such securities**

The Company intends to raise fund of Rs. 642.27/- (Rupees Six Hundred Forty Two and Twenty Seven paisa only) per Equity Share (having face value of Rs 10/- [Rupees Ten only] per Equity share and Premium of Rs. 632.27- [Rupees Six Hundred Thirty Two and Twenty Seven paisa]) per Equity Share to Mr. Jaikishan Sham Matai, Nominee Shareholder of M/s Aspri Spirits Private Limited.

## **8. Relevant date with reference to which the price has been arrived at:**

23<sup>rd</sup> May 2025.

## **9. Contribution being made by the promoters or directors either as part of the offer or separately in furtherance of objects:**

No

## **10. The class or classes of persons to whom the allotment is proposed to be made:**

Allotment to specific identified investor – Individual

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**11. The proposed time within which the allotment shall be completed:**

Within 60 (sixty) days from date of receipt of application money or such other timeline as prescribed under any applicable laws.

**12. The names of the proposed allottees and the percentage of post preferential offer capital that may be held by them:**

Name of the proposed allottees	% post offer
Jaikishan Sham Matai (Nominee Shareholder of M/s Aspri Spirits Private Limited)	0.01%

**13. The change in control, if any, in the company that would occur consequent to the preferential offer:**

No change in control.

**14. The number of persons to whom allotment on preferential basis have already been made during the year, in terms of number of securities as well as price:**

No equity shares allotted during the year.

**15. Shareholding Pattern before and after the proposed preferential issue.**

Sr. no.	Category	Pre-Issue		Post-Issue	
		No. of Shares Held	% of Share Holding	No. of Shares Held	% of Share Holding
<b>A Promoters' holding</b>					
1	<b>Indian</b>				
	Individual	28,125	16.07	28,125	16.07
	Bodies Corporate				
	Sub-total				
2	<b>Foreign promoters</b>				
	<b>Sub-total (A)</b>	<b>28,125</b>	<b>16.07</b>	<b>28,125</b>	<b>16.07</b>
<b>B Non-promoters' holding</b>					
1	Institutional investors	-	-	-	-
2	Non-institutional investors				
3	Private corporate bodies	24,975	14.27	24,975	14.27
4	Director and relatives				
5	Indian public	1,21,876	69.65	1,21,877	69.65
6	Others [including Non-resident Indians (NRIs)]				
	<b>Sub-total (B)</b>	<b>1,46,851</b>	<b>83.92</b>	<b>1,46,852</b>	<b>83.92</b>
	<b>GRAND TOTAL (A+B)</b>	<b>1,74,976</b>	<b>100.00</b>	<b>1,74,977</b>	<b>100.00</b>

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The approval of the Members is being sought to enable the Board to decide on the issue of the Equity Shares on a preferential basis, to the extent and in the manner as set out in the resolution and the explanatory statement. The Board believes that the proposed issue is in the best interest of the Company and its Members and accordingly, it recommends passing of Special Resolution of this Notice of AGM for the approval of the Members.

None other directors of company are interested in the above-mentioned resolution,

By Order of Board of  
Vinspri Distributors Private Limited



Deepak Matai  
Director  
DIN: 05310998

Place: Mumbai

Dated: 29.05.2025

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## **DIRECTORS REPORT**

To,  
The Members of  
**VINSPRI DISTRIBUTORS PRIVATE LIMITED**

Your directors are pleased to present the **19<sup>th</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, 2025.

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

The highlights of the financial results for the year ended on 31<sup>st</sup> March, 2025, are given below:

Particulars	Standalone Amount (Rs. In Lakhs)		Consolidated Amount (Rs. In Lakhs)	
	01.04.2024 to 31.03.2025	01.04.2023 to 31.03.2024	01.04.2024 to 31.03.2025	01.04.2023 to 31.03.2024
Revenue from operations	21,059.75	17,075.65	21,059.75	17075.65
Other Income	59.61	39.82	59.61	39.82
Total Income	21,119.37	17,115.47	21,119.37	17115.47
Net Profit/(Loss) (PBDT)	222.31	335.34	222.31	335.34
Less: Depreciation	35.80	37.82	35.80	37.82
Profit after depreciation but before extra-ordinary item & tax	186.51	297.52	186.51	297.52
Share of Profit/(loss) of Associate Company	-	-	46.19	43.25
Profit before tax	186.51	297.52	232.70	340.77
Less: Taxes	55.59	72.51	55.59	72.51
Net profit / (loss) for the period	130.92	225.01	177.11	268.26
No. of Shares	1,74,976	1,74,976	1,74,976	1,74,976
Earnings Per share (Rs.)	74.82	128.60	101.22	153.31
Proposed Dividend	-	-	-	-
Dividend tax	-	-	-	-
Balance of Profit Carried to B/S	130.92	225.01	130.92	268.26

### **2. Reserves:**

The reserves of the company stand at Rs. 1091.54/- (in Lakhs) as on 31.03.2025 as against Rs. 960.62/- (in Lakhs) as on 31.03.2024.

### **3. Dividend:**

Your directors do not recommend any dividend for the financial year ended on 31<sup>st</sup> March, 2025.

### **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.

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

During the current financial year, the company has made a profit of Rs. 130.92/- (in Lakhs) as compared to the Net profit of last year which was Rs 225.01/- (in Lakhs). The Company is optimistic towards profitable growth in the coming years.

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

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

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

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

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

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

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

- a) Pursuant to section 2(6) of Companies Act, 2013, M/s. Aaroha Alcobev Distributors Private Limited is the associate Company and there are no Holding/ Subsidiary of the Company during the FY 2024-25.
- b) As per the provisions of section 129 of the Companies Act 2013, read with Company (Accounts) Rules 2014 consolidated financial statements of associate company have been prepared for the financial year ended March 31, 2025 and included in the consolidated financial statement of the Company

### **10. Deposits:**

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

### **11. Statutory Auditors:**

M/s. Kalyan Jain and Co., Chartered Accountant, (FRN No. 104601W), were proposed to be re-appointed as Statutory Auditor of the Company for a period of 5 year from conclusion of 18<sup>th</sup> Annual General Meeting until the conclusion of 23<sup>rd</sup> Annual General Meeting.

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

Auditors had 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 Auditor's report.

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## **13. Share Capital:**

The Company has two types of shares i.e., Equity Shares of face value of Rs. 10/- each and Preference Shares of face value of Rs 100/-. The authorized share capital of the Company is Rs. 35,00,000/- (Rupees Thirty-Five lakh only) divided into 2,00,000 Equity Shares of face value of Rs. 10/- each and 15,000 Preference Share of face value of Rs 100/-. The Company's issued, subscribed and paid-up share capital of the Company is Rs. 17,49,760/- (Rupees Seventeen Lakh Forty-Nine Thousand Seven Hundred and Sixty only) divided into 1,74,976 Equity Shares of Rs. 10/- each fully paid-up.

There was no additional issue of any securities during this financial year. 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. Registrar and Share Transfer Agent**

During the year, M/s. MUFG Intime Private Limited was the Registrar and Transfer Agent of the Company.

## **15. Obtaining ISIN by Non-Small Companies - Companies (Prospectus and Allotment of Securities) Second Amendment Rules, 2023 of the Companies Act 2013.**

Recent amendments under the Companies (Prospectus and Allotment of Securities) Second Amendment Rules, 2023, stipulate that non-small private companies must obtain an International Securities Identification Number (ISIN) for their securities to facilitate smoother trading and enhance marketability.

During the year, the Company obtained an International Securities Identification Number (ISIN) for its equity shares and successfully initiated the process of dematerialization of the shares. By doing so, the Company has facilitated electronic holding and transfer of its equity shares through depository NSDL, thereby promoting efficiency, transparency, and convenience for shareholders.

## **16. Depository System:**

The Ministry of Corporate Affairs vide its notification requires certain companies to facilitate dematerialization of all its existing securities and has mandated that the stake of promoters, directors and key managerial personnel should be held in demat form.

As on March 31, 2025, 77.18 % of the Company's total paid up capital of 1,74,976 shares are in dematerialized form and rest were under process. The Company has submitted the report on reconciliation of share capital audit from Practicing Company Secretary within the prescribed timeline.

## **17. 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.

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## **18. 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.

## **19. Extract of Annual Return**

As the company doesn't have its own website, the requirement of uploading Annual Return of the Company on its website as on 31st March 2025 in form MGT-7 in accordance with section 92(3) of the Act read with the Companies (Management and Administration) Rules, 2014 is not applicable to the Company. The Annual Return Shall be filed by the company with the Registrar of Companies, within the prescribed time.

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

The composition of the Board of Directors is as below:

1. Mrs. Vrutika Matai
2. Mr. Deepak Matai

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

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

There is no change in Directors by way of appointment, re-designation, resignation, death, disqualification and variations made or withdrawn, etc., of the company during the financial year. The appointment of Key Managerial Personnel under section 203 of Companies Act, 2013, is not applicable to the Company

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

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

## **21. Number of Meetings of Board of Directors:**

Sr. No	Date of Meeting	Attendance		
		Total No. of Directors as on the date of Meeting	Number of directors attended	% of attendance
1	20.04.2024	2	2	100%
2	20.07.2024	2	2	100%
3	27.08.2024	2	2	100%
4	31.08.2024	2	2	100%
5	24.10.2024	2	2	100%
6	26.11.2024	2	2	100%
7	24.02.2025	2	2	100%
8	11.03.2025	2	2	100%

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

## **22. 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.

## **23. 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

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

Your Company has invested in M/s Aaroha Alcobev Distributors Private Limited on 14.10.2021 through equity shares.

## **25. Related party transactions:**

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

## **26. Risk Management:**

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

## **27. 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	01.04.2024 - 31.03.2025 Amount (Rs. in Lakhs) (FOB)	01.04.2023 - 31.03.2024 Amount (Rs. in Lakhs) (FOB)
Foreign Exchange Earned	646.35	1680.56
Foreign Exchange Outgo	2665.73	1,387.98

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

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

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### **29. 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.

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

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

No. of complaints received during the year: NIL

No. of total complaints registered: NIL

No. of complaints disposed off: NIL

### **31. Compliance of Secretarial Standards:**

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

### **32. Compliance with Maternity Benefit Act 1961**

The Company is committed to ensuring a safe, inclusive, and supportive work environment for all employees. The Company has complied with the provisions of Maternity Benefit Act 1961, including all applicable amendments and rules framed thereunder.

### **33. Gender wise composition of employees**

In alignment with the principles of diversity, equity and inclusion, the company discloses below the gender composition of its workplace as on 31<sup>st</sup> March 2025.

Male Employees: 34

Female Employees: 5

Transgender Employees: Nil

This disclosure reinforces the company's efforts to promote an inclusive workplace culture and equal opportunity for all individuals, regardless of gender

### **34. 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, 2025; the applicable Accounting Standards had been followed along with proper explanation relating to material departures.

# VINSPRI DISTRIBUTORS PRIVATE LIMITED

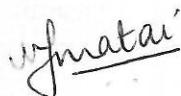
Registered Address: Suvarna House, 1<sup>st</sup> Floor, Warehouse no.7, Ramkrishna Chemburkar Marg,  
Mahul, Chembur, Mumbai - 400 074, Maharashtra, India.  
T- 022 -21676100, E – mail@vinspri.co.in CIN: U51900MH2006PTC159525

- 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.
- iv. That the Directors had prepared the accounts for the financial year ended 31<sup>st</sup> March, 2025 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.

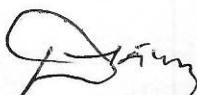
## 35. Acknowledgement:

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  
Vinspri Distributors Private Limited**



Vrutika Matai  
Director  
DIN: 01788325



Deepak Matai  
Director  
DIN: 05310998



Place: Mumbai  
Date: 22.05.2025

# VINSPRI DISTRIBUTORS PRIVATE LIMITED

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## “ANNEXURE A” to Board’s Report

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

### FORM NO. AOC-2

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

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

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

Name of related party	Nature of relationship	Nature of Transaction	Duration of Contract/ arrangement/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advance, if any
P. M. Marketing Private Limited	Pvt Co in which director is member	Sale Goods	-	-	10.06.2019	-
Aspri Spirits Private Limited	Pvt Co in which director is member	Sale and Purchase of goods	-	-	10.06.2019	-
Riana Advisory Services Private Limited	Pvt Co in which Director's relative is Director & Member	Availed Consultancy and Advisory Contractual Services	From 01.04.2016 till cancelled	Engagement letter dt 25.03.2016	-	-
		Business Center Services for Vbev Division	01.04.2024-31.03.2025	-	07.09.2019	
		Rent Received	09.09.2024-08.09.2027	Leave & License Agmt dt 21.09.2024	07.09.2019	
Aaroha Alcobeve Distributors Pvt Ltd	Pvt Co in which Director is a Director	Sale of goods	-	-	10.06.2019	-

For and on behalf of the Board of  
Vinspri Distributors Private Limited

Vrutika Matai  
Director  
DIN: 01788325



Deepak Matai  
Director  
DIN: 05310998

Place: Mumbai  
Date: 22.05.2025

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**“ANNEXURE B” to Board’s Report**

## FORM NO. AOC.1

### Statement containing salient features of the financial statement of Subsidiaries/associate companies/joint ventures

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

#### **Part "A": Subsidiaries**

Sr. No	Particulars	Not Applicable
1	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	-
2	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	-
3	Share capital	-
4	Reserves & surplus	-
5	Total assets	-
6	Total Liabilities	-
7	Total Liabilities	-
8	Turnover	-
9	Profit before taxation	-
10	Provision for taxation	-
11	Profit after taxation	-
12	Proposed Dividend	-
13	% of shareholding	-

#### **Notes –**

- Names of Subsidiaries which are yet to commence operations – NA.
- Names of the subsidiaries which have been liquidated or sold during the year – NA

# VINSPRI DISTRIBUTORS PRIVATE LIMITED

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## Part "B": Associates and Joint Ventures

### Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Sr. No	Name of Associates	M/s. Aaroha Alcobeve Distributors Private Limited
1	Latest audited Balance Sheet Date	31 <sup>st</sup> March 2025
2	Date on which the Associate or Joint Venture was associated or acquired	19/10/2021
3	Shares of Associate held by the company on the year end	
	i) Number	40,000
	ii) Amount of Investment in Associates	4,00,000
	iii) Extent of Holding (in percentage)	40%
4	Description of how there is significant influence	Shareholding
5	Reason why the associate is not consolidated.	It is consolidated
6	Net worth attributable to shareholding as per latest audited Balance Sheet (Amount in Lakhs)	Rs. -2.86 (in Lakhs)
7	Profit or Loss for the year	
	i. Considered in Consolidation (Amount in Lakhs)	Rs.46.19 (in Lakhs)
	ii. Not Considered in Consolidation (Amount in Lakhs)	Rs. 69.28 (in Lakhs)

- Names of associates or joint ventures which are yet to commence operations. - NA
- Names of associates or joint ventures which have been liquidated or sold during the year. - NA

For and on behalf of the Board of  
Vinspri Distributors Private Limited

*Vrutika Matai*  
Vrutika Matai  
Director  
DIN: 01788325

*Deepak Matai*  
Deepak Matai  
Director  
DIN: 05310998



Place: Mumbai  
Date: 22.05.2025



**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 / kc Jain\_co@yahoo.co.in**

**Mumbai Central Branch Office: GROUND FLR, SHOP NO. 3, 71/73, DINESH BHUVAN, MUMBAI CENTRAL EAST, MUM 08.**

## INDEPENDENT AUDITORS' REPORT

TO,

**THE MEMBERS OF VINSPRI DISTRIBUTORS PRIVATE LIMITED**

### Report on the Financial Statements

We have audited the accompanying financial statements of **VINSPRI DISTRIBUTORS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31/03/2025, the Statement of Profit and Loss, the cash flow statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

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



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



**उत्तम आहार शाकाहार**

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 31/03/2025, and its Profit and its cash flows for the year ended on that date.

#### Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors' Report) Order,2016 ("the Order") issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013. We give in the Annexure A statements on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and the cash flow statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31/03/2025 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B".



(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations.
- 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 to be transferred to the Investor Education and Protection Fund by the Company.

22 MAY 2025  
Date: 22 MAY 2025  
Place: Mumbai

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



K.C. JAIN  
Partner  
M.No.: 037128  
UDIN:- 25037128BMUNUD5561



**“Annexure B” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of VINSPI 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 VINSPI DISTRIBUTORS PRIVATE LIMITED

(“The Company”) as of March 31, 2025 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**

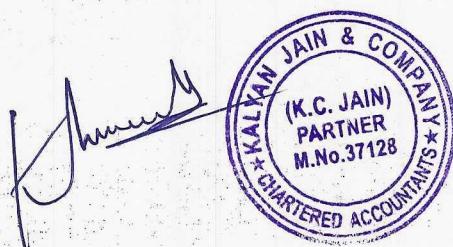
The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial 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, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

Date: 22 MAY 2025  
Place: Mumbai

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

K.C. JAIN  
Partner  
M. No.: 037128  
UDIN:- 25037128BMUNUD5561



## ANNEXURE - A

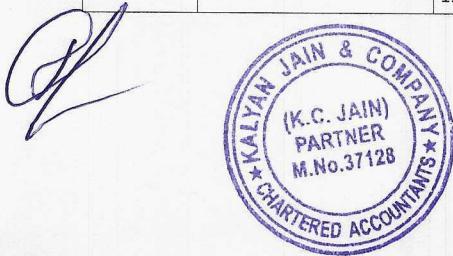
### Reports under The Companies (Auditor's Report) Order, 2020 (CARO 2020) for the year ended on 31st March 2025

To,

The Members of **VINSPRI DISTRIBUTORS PVT. LTD.**

We report that:-

Sl. No.	Comment Required on	Auditor's Opinion on Following Matter	Auditor's Remark
i (a) (A)	Property, Plant and Equipment and Intangible Assets	Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.?	The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.
i (a) (B)		Whether the company is maintaining proper records showing full particulars of intangible assets;	The Company has maintained proper records showing full particulars of Intangible assets.
i (b)		Whether these Plant and Equipment and Intangible Assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of accounts?	Property, Plant and Equipment have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.
i (c)		Whether the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, if not, provide the details thereof	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.
i (d)		Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;	No
i (e)		Whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so,	N/A



		whether the company has appropriately disclosed the details in its financial statements;	
ii (a)	Inventory and other current assets	Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account?	Physical verification of inventory has been conducted at reasonable intervals by the management.
ii (b)		Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets and the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company
(iii)	Investment, Loans or Advances by Company	Whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, if so,	As informed, the company, company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013.
iii (a)		whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-	The Company has not granted any loans, secured or unsecured, to firms, limited liability partnerships or any other parties during the year.
iii (a) (A)		The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates	N/A
iii (a) (B)		The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates	N/A
iii (b)		Whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest	N/A
iii (c)		In respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular?	N/A
iii (d)		If the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest?	N/A



iii (e)		Whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans];	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the overdues of existing loans given to the same party.
iii (f)		Whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans either repayable on demand or without specifying any terms or period of repayment.
(iv)	Loan to Directors and Investment by the Company	In respect of loans, investments, guarantees, and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide the details thereof.	N/A
(v)	Deposits Accepted by the Company	In respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder, where applicable, have been complied with, if not, the nature of such contraventions be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not	The company has not accepted any Deposits.
(vi)	Maintenance of Cost records	Whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 and whether such accounts and records have been so made and maintained?	The Company is not required to maintain cost records pursuant to the Rules made by the Central Government for the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013.
vii (a)	Statutory Dues	Whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees state insurance, income-tax, sales- tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated?	The company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it.
vii (b)		Where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned	There is no dispute with the revenue authorities regarding any duty or tax payable.
(viii)	Disclosure of Undisclosed Transactions	Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, if so, whether the previously unrecorded income has been properly recorded in the books of account	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or



		during the year	disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.
ix (a)	Loans or Other Borrowings	Whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported in the format given	The company has not defaulted in repayment of dues to financial institution, or a bank.
ix (b)		Whether the company is a declared wilful defaulter by any bank or financial institution or other lender;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.
ix (c)		Whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it is used may be reported;	According to the information and explanations given to us by the management, the Company has not obtained any term loans and all existing term Loan are for the purpose for which the loans were obtained
ix (d)		Whether funds raised on short term basis have been utilised for long term purposes, if yes, the nature and amount to be indicated;	According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short-term basis by the Company. Accordingly, clause 3(ix)(d) of the Order is not applicable.
ix (e)		Whether the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transactions and the amount in each case;	According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.
ix (f)		Whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised;	According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.
x (a)	Money raised by IPO, FPOs	Whether moneys raised by way of initial public offer or	The company has not raised any



		Further public offer (including debt instruments) and term loans were applied for the purposes for which those are raised. If not, the details together with delays or default and subsequent rectification? if any, as may be applicable, be reported.	Money by way of initial public offer or further public offer (including debt instruments) and term loans. Hence this clause is not applicable.
x (b)		Whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
xi (a)	Reporting of Fraud During the Year	Whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated	Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.
xi (b)		Whether any report under sub-section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;	N/A
xi (c)		Whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;	N/A
xii (a)	Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio	Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1:20 to meet out the liability?	As per information and records available with us The company is not Nidhi Company.
xii (b)		Whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;	According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable
xii (c)		Whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof;	N/A
(xiii)	Related party transactions	Whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards?	Yes
xiv (a)	Internal audit system	Whether the company has an internal audit system commensurate with the size and nature of its business;	Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.
xiv (b)		Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;	We have considered the internal audit reports of the Company issued till date for the period under audit.



(xv)	Non cash transactions	Whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with?	The company has not entered into any non-cash transactions with directors or persons connected with him.
xvi (a)	Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934	Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and if so, whether the registration has been obtained?	The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.
xvi (b)		Whether the company has conducted any Non-Banking Financial of Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act 1934;	The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
xvi (c)		Whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria;	The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
xvi (d)		Whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;	According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.
(xvii)	Cash Losses	Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;	The Company has not incurred cash losses in the current and in the immediately preceding financial year.
(xviii)	Consideration of outgoing auditors	Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;	There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
(xix)	Material uncertainty in relation to realisation of financial assets and payment of financial liabilities	On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;	According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an



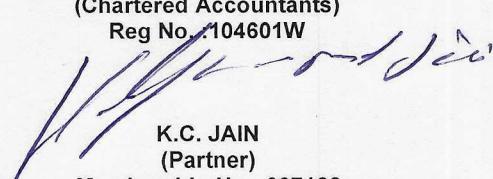
			assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
xx (a)	Compliance of CSR	Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;	In our opinion and according to the information and explanations given to us, there is Section 135 of the Companies Act, 2013 is not applicable to the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
xx (b)		Whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;	N/A
(xxi)	Qualifications or adverse remarks in the consolidated financial statements	Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.	No

Place: Mumbai  
Date : 22/05/2025



FOR MS KALYAN JAIN and CO  
(Chartered Accountants)

Reg No. 104601W



K.C. JAIN  
(Partner)  
Membership No : 037128

UDIN1-25037128BMUNUD5561

## VINSPI DISTRIBUTORS PRIVATE LIMITED

CIN: U51900MH2006PTC159525

Balance Sheet As On 31st March, 2025

Particulars	Note No.	(Figures in lakhs)	
		Figures as at the end of current reporting period 31-03-2025	Figures as at the end of previous reporting Period 31-03-2024
		Rs.	Rs.
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	1	17.50	17.50
(b) Reserves and surplus	2	1,091.54	960.62
(b) Money Received against share warrents		-	-
<b>2 Share application money pending allotments</b>		-	-
<b>3 Non-current liabilities</b>		-	-
(a) Long-term borrowings	3	1,219.71	1,002.00
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
<b>4 Current liabilities</b>		-	-
(a) Short Term Borrowings	4	3,211.05	3,094.08
(b) Trade payables	5	-	-
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		2,353.94	3,021.43
(c) Other current liabilities	6	131.03	104.71
(d) Short-term provisions	7	237.23	230.28
	<b>TOTAL</b>	<b>8,262.00</b>	<b>8,430.61</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>		-	-
(a) (i) Property, Plant and Equipment	8	457.67	485.24
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	531.73	429.56
(c) Deferred Tax Assets		9.54	4.92
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
<b>2 Current assets</b>		-	-
(a) Current Investments	10	-	-
(b) Inventories	11	3,003.86	4,014.97
(c) Trade receivables	12	3,903.12	3,150.35
(d) Cash and cash equivalents	13	2.45	3.35
(e) Short-term loans and advances	14	372.72	352.06
(f) Other Current Assets	15	-	-
	<b>TOTAL</b>	<b>8,262.00</b>	<b>8,430.61</b>

See accompanying notes forming part of the financial statements

As per our reports of even date attached

For Kalyan Jain &amp; Co.

Chartered Accountants

FRN No. 104601W

For and on behalf of the Board  
For Vinspri Distributors Private Limited
  
Ms. Vruti Matai  
Director


  
Mr. Deepak Matai  
Director

 DIN: 01788325  
 Place : Mumbai  
 Date: 22.05.2025
 DIN: 05310998  
 Place : Mumbai  
 Date: 22.05.2025

 (K.C. Jain)  
 (M No. 37128)

Place: Mumbai

Date: 22.05.2025

UDIN : 25037128BmUNUD5561

## VINSPRI DISTRIBUTORS PRIVATE LIMITED

CIN: U51900MH2006PTC159525

## STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st March 2025

Particulars	Note No.	(Figures in lakhs)	(Figures in lakhs)
		As on 31st Mar 2025	As on 31st March 2024
I Revenue from operations (gross)	16	21,059.75	17,075.65
Less: Excise Duty		21,059.75	17,075.65
Revenue from operations (net)			
II Other Income	17	59.61	39.82
III Total Income (I+II)		21,119.37	17,115.46
IV Expenses		-	
(a) Cost of materials consumed	18	-	
(b) Purchase of Stock in Trade		17,364.69	16,042.95
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	1,011.12	(1,335.95)
(d) Employee benefits expenses	20	896.95	661.76
(e) Finance costs	21	416.49	368.28
(f) Depreciation and amortisation expenses	22	35.80	37.82
(g) Other expenses		1,207.82	1,043.08
Total Expenses		20,932.86	16,817.95
V Profit before exceptional and extraordinary item and tax		186.51	297.52
VI Exceptional Items		-	
VII Profit before extraordinary item and tax		186.51	297.52
VIII Extraordinary Items		-	-
IX Profit before Tax		186.51	297.52
X Tax Expense:		-	
(a) Current tax expense		48.40	78.42
(a) Earlier tax expense		2.56	(11.34)
(b) Deferred tax		4.63	5.43
XI Profit / (Loss) for the period from continuing operations		130.92	225.01
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit for the Period		130.92	225.01
XVI Earning per equity share:		-	
(1) Basic		74.82	128.60
(2) Diluted		74.82	128.60

See accompanying notes forming part of the financial statements

In terms of our report attached.

For Kalyan Jain &amp; Co.

Chartered Accountants

FRN No. 104601W

(K.L. Jain)  
(M No. 37128)Place: Mumbai  
Date: 22.05.2025

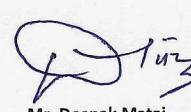
UDIN : RS037128B07070D5561

For and on behalf of the Board  
For Vinspri Distributors Private Limited

Ms. Vrutika Matai  
Director

  
Mr. Deepak Matai  
Director
DIN: 01788325  
Place : Mumbai  
Date: 22.05.2025DIN: 05310998  
Place : Mumbai  
Date: 22.05.2025

**VINSPRI DISTRIBUTORS PRIVATE LIMITED**  
**Statement of Cash Flows**  
**For the Years Ending March 31, 2024 and March 31, 2025**

	<b>2025</b>	<b>2024</b>
<b>Cash Flows from Operating Activities</b>		
Net Income	186.51	297.52
<b>Add: Expenses Not Requiring Cash:</b>		
Depreciation	35.80	37.82
Income Tax	-	-
Differed Tax	-	-
Rent Income	(19.57)	(19.86)
Interest Income	(40.05)	(19.96)
Other	(23.81)	(2.00)
<b>Add:- Decrease in Current Assets :-</b>		
Trade receivables	-	-
Short-term loans and advances	-	-
Other Current Assets	-	-
Inventories	1,011.12	-
<b>Less :- Increase in Current Assets :-</b>		
Inventories	20.66	1,335.95
Short-term loans and advances	752.78	66.84
Trade receivable	-	762.59
Other current assets	-	-
	773.44	2,165.38
<b>Add:- Increase in Current Liability :</b>		
Short Term Borrowings	116.97	1,019.99
Trade payables	26.32	998.10
Other current liabilities	(44.01)	0.74
Short-term provisions	99.28	(10.10)
	99.28	2,018.09
<b>Less;- Decrease in Current Liabilities-</b>		
Trade payables	667.49	-
Short Term Provision	-	26.32
Other current liabilities	-	98.22
	667.49	124.54
<b>Net Cash from Operating Activities</b>	<b>(167.83)</b>	<b>23.69</b>
<b>Cash Flows from Investing Activities</b>		
<b>Add:- Rental Income</b>	19.57	19.86
<b>Add:- Interest Income</b>	40.05	19.96
<b>Add:- Sale of Fixed Assets</b>	8.23	0.74
<b>Less:- Purchase of New Equipment</b>	(10.10)	(10.10)
<b>Less:- Investments Increased</b>	102.16	(304.00)
<b>Net Cash Used for Investing Activities</b>	<b>(50.78)</b>	<b>(273.54)</b>
<b>Add Share Capital</b>	217.71	250.76
<b>Add Long-term borrowings</b>	217.71	250.76
<b>Less:- Long-term borrowings</b>	(0.90)	0.91
<b>Net Cash from Financing Activities</b>	<b>217.71</b>	<b>250.76</b>
<b>NET INCREASE/(DECREASE) IN CASH</b>	<b>(0.90)</b>	<b>0.91</b>
<b>CASH, &amp; CASH EQUIVALENT AT THEBEGINNING OF YEAR</b>	<b>3.35</b>	<b>2.44</b>
<b>CASH, &amp; CASH EQUIVALENT AT THE END OF YEAR</b>	<b>2.45</b>	<b>3.35</b>
<b>As per our reports of even date attached</b>		
<b>For Kalyan Jain &amp; Co.</b>		
<b>Chartered Accountants</b>		
<b>FRN No. 104601W</b>		
<b>(K.C. Jain)</b>		
<b>(M No. 37128)</b>		
<b>Place: Mumbai</b>		
<b>Date: 22.05.2025</b>		
<b>UDIN : 25037128 Bmnuvud5561</b>		
<b>For and on behalf of the Board</b>		
<b>For Vinspri Distributors Private Limited</b>		
		
<b>Ms. Vrutika Matai</b>		
<b>Director</b>		
<b>DIN: 01788325</b>		
<b>Place : Mumbai</b>		
<b>Date: 22.05.2025</b>		
		
<b>Mr. Deepak Matai</b>		
<b>Director</b>		
<b>DIN: 05310998</b>		
<b>Place : Mumbai</b>		
<b>Date: 22.05.2025</b>		

**VINSPRI DISTRIBUTORS PRIVATE LIMITED**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

**Note -I. SHARE CAPITAL**

Particulars	As on 31st March 2025		As on 31st March 2024	
	Number of shares	Rs. (Figurs In Lakhs)	Number of shares	Rs. (Figurs In Lakhs)
<b>(a) Authorised</b>				
200000 Equity shares of Rs.10/- each with voting rights	2,00,000	20.00	20,000	20
15000 Premium shares of Rs.100/- each with voting rights	15,000	15.00	15,000	15
<b>(b) Issued, Subscribed and Paid up</b>				
174976 Equity shares of Rs.10 each with voting rights	1,74,976	17.50	1,74,976	17.50
<b>Total</b>	-	17.50	-	17.50

**List of Shareholders holding more than 5% share capital**

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Jaikishan Matai	62,030	35.45	10	6.20
Parmeshwari Narang	30,020	17.16	10	3.00
Gautam Matai	28,125	16.07	10	2.81
Emerald Electronics Pvt Ltd	16,650	9.52	10	1.67
Arun kumar Bangalore	14,960	8.55	10	1.50
<b>TOTAL</b>	<b>1,51,785</b>	<b>86.75</b>		<b>15.18</b>

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

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Gautam Matai	28125	16.07	0
2			-	0

Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Gautam Matai	28125	16.07	0
2			-	0

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

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
17.50	-	17.50	-	17.50

Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
17.50	-	17.50	-	17.50




<b>VINSPRI DISTRIBUTORS PRIVATE LIMITED</b> <b>NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET</b> <b>Note 2 RESERVES AND SURPLUS</b> <span style="float: right;">(Figures in lakhs) (Figures in lakhs)</span>		
Particulars	As on 31st Mar 2025	As on 31st March 2024
<b>(A) Securities premium account</b>		
Opening balance	74.93	74.93
Closing balance	74.93	74.93
<b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	885.69	660.68
Add: Profit / (Loss) for the year	130.92	225.01
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Closing balance	1,016.61	885.69
<b>Total</b>	<b>1,091.54</b>	<b>960.62</b>
<b>Note 3 LONG TERM BORROWINGS</b> <span style="float: right;">(Figures in lakhs) (Figures in lakhs)</span>		
Particulars	As on 31st Mar 2025	As on 31st March 2024
<b>UNSECURED LOANS</b>		
<b>Loan from Director &amp; Relatives</b>	-	-
Aiesha Jaikishan Matai	37.27	31.86
Dinesh Sabnani	1.82	1.82
Duru Matai	214.78	214.78
Duru Matai Family Trust	0.30	
Gautam Matai Huf	10.11	10.11
Jaikishan Matai	-	-
Jackie Matai Huf	107.42	101.56
Mahesh Sabnani	0.91	0.90
Vrutika Matai	63.47	59.93
Nandkishor Matai	3.54	3.54
Parmeshwari Vijay Narang	20.17	20.17
Pritesh Matai	26.40	26.40
Riana Advisory Services P L-Lo	16.15	16.15
Ronak Gautam Matai	55.63	55.63
Sunrise Petroleum Services	661.74	459.14
<b>Total</b>	<b>1,219.71</b>	<b>1,002.00</b>
<b>Note 4 SHORT TERM BORROWINGS</b> <span style="float: right;">(Figures in lakhs) (Figures in lakhs)</span>		
Particulars	As on 31st Mar 2025	As on 31st March 2024
<b>SECURED LOANS</b>		
CASH CREDIT	2,805.35	2,580.35
(Secured against hypothecation of Stocks and equitable mortgaged of Office Premises)	-	-
-	-	-
ECL LOAN 1 - Standard Chartered Bank	-	41.67
ECL LOAN 2 - Standard Chartered Bank	100.00	150.00
Bill Discounting - Standard Chartered Bank	305.70	322.06
WCDL - Standard Chartered Bank	-	-
Term Loan - Standard Chartered Bank	-	-
<b>Total</b>	<b>3,211.05</b>	<b>3,094.08</b>



Note 6 OTHER CURRENT LIABILITIES		(Figures in lakhs) (Figures in lakhs)	
Particulars	As on 31st Mar 2025	As on 31st March 2024	
Creditors For Advance	-	-	
Expenses Payable (As per Annexure B)	132.58	117.94	
Others	3.32	3.16	
Input VAT On Purchase C/F	(4.87)	(16.39)	
<b>Total</b>	<b>131.03</b>	<b>104.71</b>	

Note 7 SHORT TERM PROVISIONS		(Figures in lakhs) (Figures in lakhs)	
Particulars	As on 31st Mar 2025	As on 31st March 2024	
<b>(a) Provision for employee benefits</b>			
ESI Employees Contribution Payable	0.01	0.02	
Professional Tax Payable	0.16	0.16	
Salary Payable	64.88	56.36	
<b>(b) Provision - for TAX</b>			
Provision for Income Tax(Current Years)	48.40	78.42	
<b>(c) Provision - Others</b>			
NPS Payable	0.27	-	
Provident Fund Payable	0.25	0.25	
TDS & TCS Payable	37.32	28.77	
CST Payable agianst C Form	1.01	1.01	
VAT and CST Payable	82.68	63.06	
Audit Fees Payable	2.25	2.25	
<b>Total</b>	<b>237.23</b>	<b>230.28</b>	



**VINSPRI DISTRIBUTORS PRIVATE LIMITED**

**Note 9 NON CURRENT INVESTMENTS**

(Figures in lakhs)

(Figures in lakhs)

Particulars	As on 31st Mar 2025	As on 31st March 2024
Fixed Deposit - Standard Chartered Bank	488.42	388.13
Fixed Deposit - Canara Bank	36.61	34.73
National Saving Certificate	2.69	2.69
Share Investment - Aaroha Alcobev Distributors Pvt Ltd	4.00	4.00
<b>Total</b>	<b>531.73</b>	<b>429.56</b>

**Note 10 CURRENT INVESTMENTS**

(Figures in lakhs)

(Figures in lakhs)

Particulars	As on 31st Mar 2025	As on 31st March 2024
<b>Total</b>		<b>-</b>

**Note 11 INVENTORIES**

(At lower of cost and net realisable value)

(Figures in lakhs)

(Figures in lakhs)

Particulars	As on 31st Mar 2025	As on 31st March 2024
Finished Goods	3,003.86	4,014.97
Raw Material (including Packing Material)	-	-
W I P	-	-
Stock with Consignee	-	-
<b>Total</b>	<b>3,003.86</b>	<b>4,014.97</b>

**Note 13 CASH AND CASH EQUIVALENTS**

(Figures in lakhs)

(Figures in lakhs)

Particulars	As on 31st Mar 2025	As on 31st March 2024
A) Cash In Hand	1.76	1.57
B) Bank Balance	0.68	1.78
<b>Total</b>	<b>2.45</b>	<b>3.35</b>

**Note 14 SHORT TERM LOANS AND ADVANCES**

(Figures in lakhs)

(Figures in lakhs)

Particulars	As on 31st Mar 2025	As on 31st March 2024
Staff Advances	0.94	0.55
Security Deposit	94.99	73.37
GST INPUT	1.24	(19.47)
Prepaid Expenses	164.85	192.01
Income Tax refund receivable	-	-
TDS Receivable A.Y 2025-26	98.66	90.26
Advance Tax	5.00	15.00
Sales Tax Appeal Fees	7.05	0.35
<b>Total</b>	<b>372.72</b>	<b>352.06</b>

**Note 15 OTHER CURRENT ASSETS**

(Figures in lakhs)

(Figures in lakhs)

Particulars	As on 31st Mar 2025	As on 31st March 2024
A) Preliminary exps. w/off	-	-
B) fixed assets scrap	-	-
C) other	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



Note 16 REVENUE FROM OPERATIONS		(Figures in lakhs)	(Figures in lakhs)
Particulars		As on 31st March 2025	As on 31st March 2024
Sales		21,059.75	17,075.65
<b>Total - Sales</b>		<b>21,059.75</b>	<b>17,075.65</b>
Note 17 OTHER INCOME		(Figures in lakhs)	(Figures in lakhs)
Particulars		As on 31st March 2025	As on 31st March 2024
Interest Income		40.05	19.96
Rental Income		19.57	19.86
<b>Total</b>		<b>59.61</b>	<b>39.82</b>
Note 18 PURCHASE STOCK-IN-TRADE		(Figures in lakhs)	(Figures in lakhs)
Particulars		As on 31st March 2025	As on 31st March 2024
<b>Purchases</b>			
Import		2,634.21	2,895.68
Domestic		11,097.21	9,908.81
		<b>13,731.41</b>	<b>12,804.49</b>
<b>Direct Expenses</b>		<b>3,633.27</b>	<b>3,238.46</b>
- Custom Duty		1,193.05	1,091.26
- Excise Duty		2,007.08	1,598.95
- Freight		163.43	134.98
- Clearing & Forwarding		80.92	108.78
- Other Direct Expenses		188.80	304.47
<b>Purchase Stock in Trade</b>		<b>17,364.69</b>	<b>16,042.95</b>
Note 19 CHANGE IN INVENTORIES		(Figures in lakhs)	(Figures in lakhs)
Particulars		As on 31st March 2025	As on 31st March 2024
<b>Inventories at the end of the year:</b>			
Finished goods		3,003.86	4,014.97
Work-in-progress		<b>3,003.86</b>	<b>4,014.97</b>
<b>Inventories at the beginning of the year:</b>			
Finished goods		4,014.97	2,679.03
Work-in-progress		<b>4,014.97</b>	<b>2,679.03</b>
<b>Net (increase) / decrease</b>		<b>1,011.12</b>	<b>(1,335.95)</b>



**Note 20 Employee benefit Expenses**

(Figures in lakhs) (Figures in lakhs)

Particulars	As on 31st March 2025	As on 31st March 2024
Salaries and wages	872.82	643.54
ESI Employees Contribution	0.82	0.90
Staff Welfare	10.33	7.47
Bonus	12.99	9.86
<b>Total</b>	<b>896.95</b>	<b>661.76</b>

**Note 21 FINANCE COST**

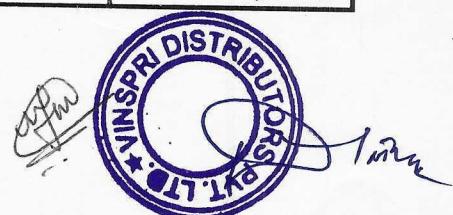
(Figures in lakhs) (Figures in lakhs)

Particulars	As on 31st March 2025	As on 31st March 2024
Bank Charges	8.69	5.78
Interest on Unsecured loan	164.52	136.92
Bank Interest	228.90	205.20
Processing Fees	6.00	7.00
Interest on Statutory Dues	8.38	13.37
<b>Total</b>	<b>416.49</b>	<b>368.28</b>

**Note 22 OTHER EXPENSES**

(Figures in lakhs) (Figures in lakhs)

Particulars	As on 31st March 2025	As on 31st March 2024
Rent Paid	73.13	69.14
Table Registration	90.67	70.27
Travelling Expenses	52.96	39.60
Supervision Charges	4.70	14.51
Warehousing Charges	288.59	194.01
Conveyance Expenses	1.36	59.10
Professional Fees	92.92	90.09
Audit Fees	2.25	2.70
Insurance	8.79	6.77
Other Expenses	592.45	496.88
<b>Total</b>	<b>1,207.82</b>	<b>1,043.08</b>



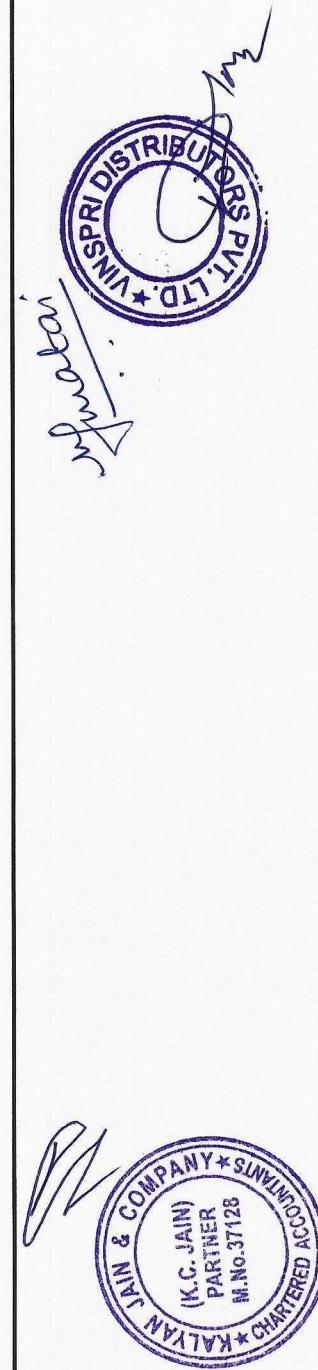
**Note 12 TRADE RECEIVABLES**

**Figures For the Current Reporting Period**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	3,548.67	218.09	31.45	33.59	71.32	3,903.12
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

**Figures For Previous Reporting Period**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	2,581.22	431.22	68.66	5.08	64.17	3,150.35
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-



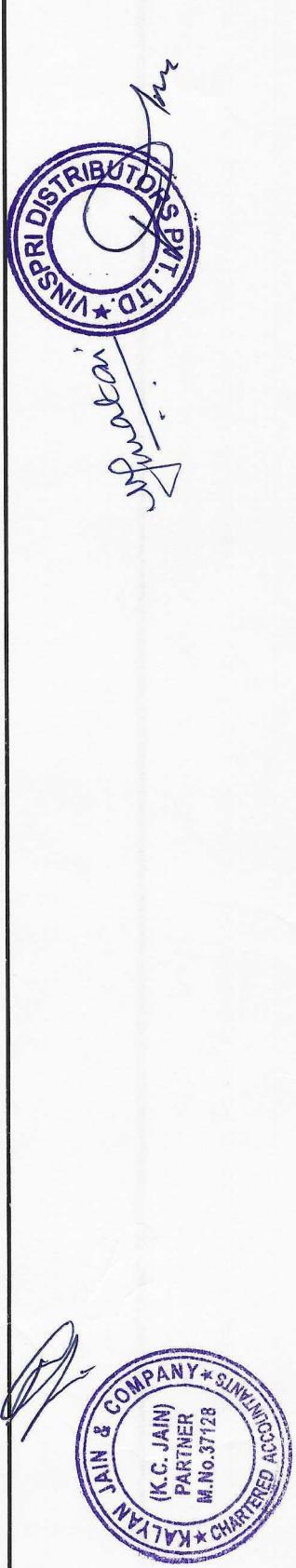
**Note 5 TRADE PAYABLES**  
**Figures For the Current Reporting Period**

(Figures in Lakhs)

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	
<u>Undisputed :</u>	-	-	-	-	-
<b>MSME</b>	-	-	-	-	-
<b>Others (As per Annexure A)</b>	<b>2,353.94</b>				<b>2,353.94</b>
<u>Disputed :</u>	-	-	-	-	-
<b>MSME</b>	-	-	-	-	-
<b>Others</b>	-	-	-	-	-
<b>Total</b>	<b>2,353.94</b>				<b>2,353.94</b>

**Figures For Previous Reporting Period**

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
<u>Undisputed :</u>	-	-	-	-	-
<b>MSME</b>	-	-	-	-	-
<b>Others (As per Annexure A)</b>	<b>3,021.43</b>				<b>3,021.43</b>
<u>Disputed :</u>	-	-	-	-	-
<b>MSME</b>	-	-	-	-	-
<b>Others</b>	-	-	-	-	-
<b>Total</b>	<b>3,021.43</b>				<b>3,021.43</b>



Note - 8

(Figures in lakhs)

VINSPR DISTRIBUTORS PRIVATE LIMITED  
STATEMENT OF FIXED ASSETS, AS ON 31ST MARCH 2025

PARTICULARS	RATE OF DEPRIVATION	G R O S S ----- B L O C K		DEPRECIATION		N E T -- B L O C K				
		AS ON 01/04/2024	ADDITIONS Before 30/09/2024	ADDITIONS After 30/09/2024	Sale During the year	AS ON 31.3.2025	UP TO 01.04.2024	FOR THE YEAR	AS ON 31.03.2025	AS ON 31.03.2024
Air Conditioner	18.10%	16.89	-	5.46	-	16.89	11.30	1.01	12.31	4.57
Computer	63.16%	32.69	2.48	-	-	40.63	25.68	6.12	31.79	8.84
Tally Software	63.16%	3.94	-	-	-	3.94	3.93	0.00	3.94	0.00
Fire Extinguisher	45.07%	0.11	-	-	-	0.11	0.11	0.00	0.11	0.00
Furniture	25.89%	61.79	-	-	-	61.79	37.94	6.17	44.11	17.67
Equipment	25.89%	14.67	-	0.29	-	14.96	12.52	0.75	13.27	1.69
Office Premises	4.87%	574.10	-	-	-	574.10	127.45	21.75	149.20	424.90
<b>TOTAL</b>		<b>704.17</b>	<b>2.48</b>	<b>5.75</b>		<b>712.41</b>	<b>218.93</b>	<b>35.80</b>	<b>254.73</b>	<b>457.67</b>
<b>PREVIOUS YEAR</b>		<b>694.81</b>	<b>7.97</b>	<b>2.13</b>		<b>704.17</b>	<b>181.11</b>	<b>37.82</b>	<b>218.93</b>	<b>485.24</b>
										<b>513.70</b>



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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.

Sl.No	Particulars	Rate of Depreciation	WDV as on 31.03.2024	Addition during the year			Deductions	Depreciation Allowable	WDV as on 31.03.2025
				More than 180 Days	Less than 180 Days	During the year			
1	Car	1.5%	1.11	-	-	-	1.11	0.17	0.95
2	Air Conditioner	1.5%	6.34	-	-	-	6.34	0.95	5.39
3	Computer	4.0%	8.35	2.48	5.46	-	16.29	5.42	10.86
4	Tally Software	4.0%	0.02	-	-	-	0.02	0.01	0.01
5	Fire Extinguisher	1.5%	0.02	-	-	-	0.02	0.00	0.01
6	Furniture	1.0%	39.48	-	-	-	39.48	3.95	35.54
7	Lable Rinting Machine/ Track N Trac	1.5%	2.74	-	-	-	2.74	0.41	2.33
8	Office Premises	1.0%	410.36	-	-	-	410.36	41.04	369.32
9	Office Equipment	1.5%	3.11	0.29	-	-	3.41	0.49	2.92
Current Year Total :			471.54	2.48	5.75	-	479.77	52.44	427.33

## Working Note:

## Calculation of Deformed Tav

## Taxable Income accounting Income

Add: Dep cos act	35.80
Less: Dep IT Act	52.44
	(16.64)
Prov for IT	(4.63)

Since PBT is more than ~~Taxable Income~~ there is Deferred Tax Liability.

Current Tax  
S. C. I. A. N. (4.63)

Since PBT is more than ~~Taxable Income~~ there is Deferred Tax Liability.

Current Tax  
S. C. I. A. N. (4.63)



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

**I. Registration Details**

Registration No.	159525
State Code	11
Balance Sheet Date	31.03.2025

**II. Capital Raised during the year**

(Amount in Rs.Lacs)

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

**III. Position Of Mobilisation and**

Deployment of Funds  
 (Amount in Rs. Lacs)

Total Liabilities	8262.00
Total Assets	8262.00
Sources Of Funds	
Paidup Capital	17.50
Reserve & Surplus	1091.54
Secured Loans	3211.05
Unsecured Loans	1219.71

Application Of Fund

Net Fixed Assets	457.67
Investment	531.73
Net Current Assets	1348.89

Miscellaneous Expenditure

**IV. Performance Of the Comapnay**  
 (amount in Rs. Lacs)

Total Turnover	21059.75
Total Expenditure	20932.86
Profit Before Tax	186.51
Profit After Tax	130.92
Earning per Share	74.82
Dividend Rate (%)	0

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

As per our reports of even date attached

For Kalyan Jain & Co.

Chartered Accountants

FRN No. 104601W

  
 (K.C. Jain)  
 (M No. 37128)  
 Place: Mumbai  
 Date: 22.05.2025  
 UDIN: 25037128  
 Bm UNV D556



For and on behalf of the Board  
 For Vinspri Distributors Private Limited

  
 Ms. Vrutika Matai

  
 Mr. Deepak Matai

DIN: 01788325	DIN: 05310998
Place : Mumbai	Place : Mumbai
Date: 22.05.2025	Date: 22.05.2025

1 Title deeds of immovable Property not held in name of the Company

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	Reason for not being held in the name of company

iii 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

11 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

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		
Directors		
KMPS		
Related Parties		

IV Capital Work in Brazil (CWI)

**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	
Projects in progress				
Projects temporarily suspended				

(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	
Project 1				
Project 2				

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## / Intangible assets under development:

a) For intangible assets under development		Amount in CWPf for a period of				Total
Intangible Assets under Development	Project 1	Less than 1 year	1-2 years	2-3 Years	More than 3 years	

23

b) Intangible assets under development completion schedule					Total
Intangible Assets under Development	To be Completed in				
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1					

110

Where the Company has borrowed from banks or financial institutions on the basis of current assets



**VIII Wilful Defaulter**

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

**IX Relationship with Struck off Companies**

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

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

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

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

**XI Compliance with number of layers of companies**

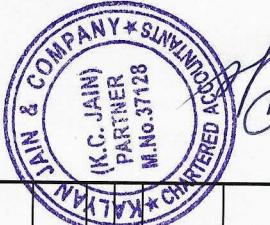
Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such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

**XI Ratios**

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	69.71	57.26	12.44
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	0.46	0.62	-0.16
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	7.48	12.86	-5.38
Inventory Turnover Ratio	COGS	Average Inventory	5.24	5.72	-0.48
Trade Receivables turnover ratio	Net Sales	Average trade receivables	5.97	7.38	-1.41
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	6.95	6.72	0.23
Net capital turnover ratio	Sales	Working capital (CA-CL)	15.61	15.96	-0.34
Net profit ratio	Net Profit	Sales	0.01	0.01	-0.01
Return on Capital employed	Earnings before interest and tax	Capital Employed	34.46	38.05	-3.59
Return on investment	Net Profit	Investment	0.03	0.05	-0.03

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

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

**XIII Utilisation of Borrowed funds and share premium:**

**VINSPRI DISTRIBUTORS PVT. LTD.**  
**(CIN : U51900MH2006PTC159525)**

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

## 1) SIGNIFICANT ACCOUNTING POLICIES :

## (I) Basis of Accounting

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

## (II) Fixed Assets

All fixed assets are stated at cost of acquisition

### (III) Sales

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

#### (IV) Depreciation

Depreciation  
Depreciation on fixed assets has been provided as per Rate given in the Company Act 2013

## (V) Valuation of Inventories

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

## (VI) Deferred Taxation

Deferred Tax provided accordingly to Accounting Standard 22

**(VII) Investment in Associate Company**

As per equity method of accounting as per IAS 28, the investment made by Vinspri Distributors Pvt Ltd in Aaroha Alcobel Distributors Private Limited which is 40% of the total shareholding is valued at cost.

- 2) 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.
- 3) Provision for the Income Tax has been made as per the Tax applicable to the company.
- 4) The Total Expenditure on Directors Travelling expenses is NIL/-.
- 5) Additional information pursuant to the provisions of the Companies Act, 2013 (to the extent applicable).

(in Lakhs)  
2023-2024

2024-2025

2023-2024

iii) Earning in Foreign Currency

### **F.O.B. value of Export**

(1) Break up of expenditure incurred on employees who are in receipt of remuneration of not less than,

11

NIL



(a) Rs.102,00,000/- and employed throughout the year. No. of Employees Salary Allowance,Perquisites	NIL	NIL
(b) Rs.8,50,000/- per month and employed for part of the year. No. of Employees Salary, Allowance & Perquisites	NIL NIL	NIL NIL
ii) Expenditure in Foreign Currency	2665.73	1387.98
iii) Earning in Foreign Currency F.O.B. value of Export	646.35	1680.56
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 details are as below.

Sr. No.	Item Name	Unit	Opening Stock	Purchases during the year	Sales during the year	Closing Stock	Shortages/Excess (If Any) Breakages
1	Wine, Spirit and Liquor	Numbers	445533	2043902	2110591	378844	

6) Previous year figures are regrouped wherever required.

**FOR KALYAN JAIN & CO**  
(Chartered Accountants)



K.C JAIN  
(Partner)  
Place: Mumbai  
Date: 22.05.2025

UDTNo - 2503710813 M Vinspri 5561



**FOR AND ON BEHALF OF BOARD**  
For Vinspri Distributors Private Limited



  
Vrutika Matai  
Director  
DIN: 01788325  
Place: Mumbai  
Date: 22.05.2025

  
Deepak Matai  
Director  
DIN: 05310998



**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 / kc Jain\_co@yahoo.co.in**

**Mumbai Central Branch Office: GROUND FLR, SHOP NO. 3, 71/73, DINESH BHUVAN, MUMBAI CENTRAL EAST, MUM 08.**

## INDEPENDENT AUDITORS' REPORT

TO,

**THE MEMBERS OF VINSPRI DISTRIBUTORS PRIVATE LIMITED**

### Report on the Consolidated Financial Statements

We have audited the accompanying financial statements of **VINSPRI DISTRIBUTORS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at **31/03/2025**, the Statement of Profit and Loss, the cash flow statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

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



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

**उत्तम आहार शाकाहार**

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 **31/03/2025**, and its **Profit and its cash flows** for the year ended on that date.

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

As required by the Companies (Auditors' Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013. We give in the Annexure A statements on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and the cash flow statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on **31/03/2025** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2025** from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B".
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



A handwritten signature in blue ink, appearing to read "K.C. Jain".

- i. The Company does not have any pending litigations.
- 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 to be transferred to the Investor Education and Protection Fund by the Company.
- iv. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- v. Based on our examination, which includes test checks, the company has used an accounting software for maintaining its books of account for the period ended **31st March, 2025**, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.  
As proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2025, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the period ended as on **31st March, 2025**.

Date: 22/05/2025  
Place: Mumbai



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

K.C. JAIN  
Partner  
M.No.: 037128  
UDIN: 24057128PKEJZZ7264

25037128 BMUNUD5561

ANNEXURE - A

Reports under The Companies (Auditor's Report) Order, 2020 (CARO 2020) for the year  
ended on 31st March 2025

To,

The Members of VINSPI DISTRIBUTORS PVT. LTD. (CONSOLIDATED)

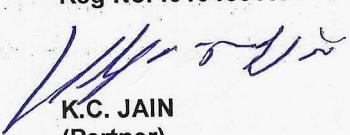
According to the information and explanations given to us and on the basis of our examination of the records of the Company and based on the consideration of report of respective auditors of the associate Company incorporated in India, we state that:

(xxi) There are no unfavourable answers or qualifications or adverse remarks by the respective auditors in their Independent Audit Report included in the consolidated financial statements.

Place : Mumbai  
Date : 22/05/2025



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

  
K.C. JAIN  
(Partner)  
Membership No : 037128  
UDIN : 20037128BKJZ77264

25037128 BmVNUUD5561

**"Annexure B" to the Independent Auditor's Report of even date on the Consolidated Financial Statements of VINSPIR 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 VINSPIR DISTRIBUTORS PRIVATE LIMITED

("The Company") as of March 31, 2025 in conjunction with our audit of the consolidated 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, 2025, 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.

22/05/2025  
Date: 31/08/2025  
Place: Mumbai



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

K.C. JAIN  
Partner  
M.No.: 037128  
UDIN 25037128 BMUNUD5561.

## VINSPI DISTRIBUTORS PRIVATE LIMITED

CIN: U51900MH2006PTC159525

## Consolidated Balance Sheet As On 31st March, 2025

Particulars	Note No.	As on 31st Mar 2025	(Figures in lakhs)
		Rs.	As on 31st March 2024
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	1	17.50	17.50
(b) Reserves and surplus	2	1,084.67	907.57
(b) Money Received against share warrents		-	-
<b>2 Share application money pending allotments</b>		-	-
<b>3 Non-current liabilities</b>		-	-
(a) Long-term borrowings	3	1,219.71	1,002.00
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
<b>4 Current liabilities</b>		-	-
(a) Short Term Borrowings	4	3,211.05	3,094.08
<b>(b) Trade payables</b>	5	-	-
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		2,353.94	3,021.43
(c) Other current liabilities	6	131.03	104.71
(d) Short-term provisions	7	237.23	230.28
	<b>TOTAL</b>	<b>8,255.14</b>	<b>8,377.56</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>		-	-
(a) (i) <b>Property, Plant and Equipment</b>	8	457.67	485.24
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	524.86	376.51
(c) Deferred Tax Assets		(9.54)	(4.92)
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
<b>2 Current assets</b>		-	-
(a) Current Investments	10	-	-
(b) Inventories	11	3,003.86	4,014.97
(c) Trade receivables	12	3,903.12	3,150.35
(d) Cash and cash equivalents	13	2.45	3.35
(e) Short-term loans and advances	14	372.72	352.06
(f) Other Current Assets	15	-	-
	<b>TOTAL</b>	<b>8,255.14</b>	<b>8,377.56</b>

See accompanying notes forming part of the financial statements

As per our reports of even date attached

For Kalyan Jain &amp; Co.

Chartered Accountants

FRN No. 104601W

(K.C. Jain)  
(M No. 37128)  
Place: Mumbai  
Date: 22.05.2025

UDIN: 2503712813MVNU D5561.

For and on behalf of the Board  
For Vinspri Distributors Private LimitedMs. Vrutika Matai  
Director  
DIN: 01788325  
Place : Mumbai  
Date: 22.05.2025Mr. Deepak Matai  
Director  
DIN: 05310998  
Place : Mumbai  
Date: 22.05.2025

**VINSPRI DISTRIBUTORS PRIVATE LIMITED**  
**CIN: U51900MH2006PTC159525**  
**CONSOLIDATED STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st March 2025**

Particulars		Note No.	(Figures in lakhs)	
			As on 31st Mar 2025	As on 31st March 2024
<b>I</b>	Revenue from operations (gross)	16	21,059.75	17,075.65
Less: Excise Duty			<b>21,059.75</b>	<b>17,075.65</b>
Revenue from operations (net)				
<b>II</b>	Other Income	17	59.61	39.82
			-	-
<b>III</b>	<b>Total Income (I+II)</b>		<b>21,119.37</b>	<b>17,115.46</b>
<b>IV</b>	<b>Expenses</b>	18	-	-
(a)	Cost of materials consumed		-	-
(b)	Purchase of Stock in Trade		17,364.69	16,042.95
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-		1,011.12	(1,335.95)
(d)	Employee benefits expenses		896.95	661.76
(e)	Finance costs		416.49	368.28
(f)	Depreciation and amortisation expenses		35.80	37.82
(g)	Other expenses		1,207.82	1,043.08
			-	-
	<b>Total Expenses</b>		<b>20,932.86</b>	<b>16,817.95</b>
<b>V</b>	<b>Profit before exceptional and extraordinary item and tax</b>		<b>186.51</b>	<b>297.52</b>
<b>VI</b>	<b>Profit before share of Profit/(Loss) of Associate, Exceptional Items &amp; Tax</b>		<b>186.51</b>	<b>297.52</b>
	Share of Profit/(Loss) of Associate Company - Aaroha Alcobeve Distributors Pvt Ltd		<b>46.19</b>	<b>43.25</b>
<b>VI</b>	<b>Exceptional Items</b>			
<b>VII</b>	<b>Profit before extraordinary item and tax</b>		<b>232.70</b>	<b>340.77</b>
<b>VIII</b>	<b>Extraordinary Items</b>			
<b>IX</b>	<b>Profit before Tax</b>		<b>232.70</b>	<b>340.77</b>
<b>X</b>	<b>Tax Expense:</b>			
(a)	Current tax expense		48.40	78.42
(a)	Earlier tax expense		2.56	(11.34)
(b)	Deferred tax		4.63	5.43
<b>XI</b>	<b>Profit / (Loss) for the period from continuing operations</b>		<b>177.11</b>	<b>268.26</b>
<b>XII</b>	<b>Profit / (Loss) from discontinuing operations</b>		-	-
<b>XIII</b>	<b>Tax from discontinuing operations</b>		-	-
<b>XIV</b>	<b>Profit/ (Loss) from discontinuing operations</b>		-	-
<b>XV</b>	<b>Profit for the Period</b>		<b>177.11</b>	<b>268.26</b>
<b>XVI</b>	<b>Earning per equity share:</b>			
(1)	<b>Basic</b>		<b>101.22</b>	<b>153.31</b>
(2)	<b>Diluted</b>		<b>101.22</b>	<b>153.31</b>

See accompanying notes forming part of the financial statements

In terms of our report attached.

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

  
(K.C. Jain)  
(M No. 37128)

Place: Mumbai  
Date: 22.05.2025

UDIN: 25037128BMUNUD5561



For and on behalf of the Board  
For Vinspri Distributors Private Limited

  
Ms. Vrutika Matai  
Director

DIN: 01788325  
Place : Mumbai  
Date: 22.05.2025

DIN: 05310998  
Place : Mumbai  
Date: 22.05.2025

## VINSPIR DISTRIBUTORS PRIVATE LIMITED

CIN: U51900MH2006PTC159525

## Consolidated Statement of Cash Flows

	As on 31st March 2025 (Figure in Lakhs)	As on 31st March 2024 (Figures in lakhs)
<b>Cash Flows from Operating Activities</b>		
Net Income	177.11	268.26
<b>Add: Expenses Not Requiring Cash:</b>		
Depreciation	35.80	37.82
Income Tax	-	67.08
Differed Tax	4.63	5.43
Other	-	-
	<b>40.43</b>	<b>110.33</b>
<b>Add:- Decrease in Current Assets :-</b>		
Trade receivables	-	-
Short-term loans and advances	-	-
Other Current Assets	-	-
Inventories	1,011.12	-
	<b>1,011.12</b>	-
<b>Less :- Increase in Current Assets :-</b>		
Inventories	-	1,335.94
Short-term loans and advances	-	-
Trade receivable	752.78	762.59
Short-term loans and advances	20.66	66.85
Other current assets	-	-
	<b>773.44</b>	<b>2,165.39</b>
<b>Add:- Increase in Current Liability :</b>		
Short Term Borrowings	116.97	1,019.99
Trade payables	-	998.10
Other current liabilities	26.32	-
Short-term provisions	6.95	-
	<b>150.25</b>	<b>2,018.08</b>
<b>Less:- Decrease in Current Liabilities</b>		
Short Term Borrowings	-	-
Trade payables	667.49	-
Short Term Provision	-	26.32
Other current liabilities	-	98.22
	<b>667.49</b>	<b>124.54</b>
<b>Net Cash from Operating Activities</b>	<b>(62.03)</b>	<b>106.74</b>
<b>Cash Flows from Investing Activities</b>		
Add:- Sale of Fixed Assets	-	0.74
Less:- Purchase of New Equipment	8.23	10.09
Add:- Investments Decreased	-	-
Less:- Investments Increased	148.35	347.24
Other	-	-
<b>Net Cash Used for Investing Activities</b>	<b>(156.58)</b>	<b>(356.60)</b>
Add Share Capital	-	-
Add Long-term borrowings	217.71	250.76
Less:- Long-term borrowings	-	-
Add Other	-	-
<b>Net Cash from Financing Activities</b>	<b>217.71</b>	<b>250.76</b>
NET INCREASE/(DECREASE) IN CASH	(0.90)	0.91
CASH, & CASH EQUIVALENT AT THE BEGINNING OF YEAR	3.35	2.44
<b>CASH, &amp; CASH EQUIVALENT AT THE END OF YEAR</b>	<b>2.45</b>	<b>3.35</b>
	0.00	(0.00)

In terms of our report attached.

For Kalyan Jain &amp; Co.

Chartered Accountants

FRN No: 104601W

(K. C. Jain)

Partner

(M. No: 37128)

Place: Mumbai

Date: 22/05/2025

UDIN: 25037128BMVNUD5561

For and on behalf of the Board  
For Vinspri Distributors Private Limited

Ms. Vrutika Matai - Mr. Deepak Matai

Director

DIN: 01788325

Place: Mumbai

Date: 22/05/2025

Director

DIN: 05310998

Place: Mumbai

Date: 22/05/2025



**VINSPIR DISTRIBUTORS PRIVATE LIMITED**  
**CONSOLIDATED NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

**Note -1. SHARE CAPITAL**

Particulars	As on 31st March 2025		As on 31st March 2024	
	Number of shares	Rs. (Figurs In Lakhs)	Number of shares	Rs. (Figurs In Lakhs)
<b>(a) Authorised</b>				
200000 Equity shares of Rs.10/- each with voting rights	2,00,000	20.00	20,000	20
15000 Premium shares of Rs.100/- each with voting rights	15,000	15.00	15,000	15
<b>(b) Issued, Subscribed and Paid up</b>				
174976 Equity shares of Rs.10 each with voting rights	1,74,976	17.50	1,74,976	17.50
<b>Total</b>	<b>-</b>	<b>17.50</b>	<b>-</b>	<b>17.50</b>

**List of Shareholders holding more than 5% share capital**

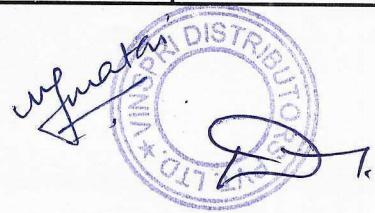
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Jaikishan Matai	62,030	35.45	10	6.20
Parmeshwari Narang	30,020	17.16	10	3.00
Gautam Matai	28,125	16.07	10	2.81
Emerald Electronics Pvt Ltd	16,650	9.52	10	1.67
Arun kumar Bangalore	14,960	8.55	10	1.50
<b>TOTAL</b>	<b>1,51,785</b>	<b>86.75</b>		<b>15.18</b>

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

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Gautam Matai	28125	16.07	0
2			-	0
Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Gautam Matai	28125	16.07	0
2			-	0

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

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
17.50	-	17.50	-	17.50
Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
17.50	-	17.50	-	17.50



## VINSPI DISTRIBUTORS PRIVATE LIMITED

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

## Note 2 RESERVES AND SURPLUS

(Figures in lakhs)

Particulars	As on 31st Mar 2025	As on 31st March 2024
<b>(A) Securities premium account</b>		
Opening balance	74.93	74.93
Closing balance	74.93	74.93
<b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	832.64	564.38
Add: Profit / (Loss) for the year	130.92	225.01
Add: Profit / (Loss) for the year Associate Company - Aaroha Alcobev Distributors Pvt Ltd	46.19	43.25
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
<b>Closing balance</b>	<b>1,009.75</b>	<b>832.64</b>
<b>Total</b>	<b>1,084.67</b>	<b>907.57</b>

## Note 3 LONG TERM BORROWINGS

(Figures in lakhs)

Particulars	As on 31st Mar 2025	As on 31st March 2024
<b>UNSECURED LOANS</b>		
<b>Loan from Director &amp; Relatives</b>		
Aiesha Jaikishan Matai	37.27	31.86
Dinesh Sabnani	1.82	1.82
Duru Matai	214.78	214.78
Duru Matai Family Trust	0.30	
Gautam Matai Huf	10.11	10.11
Jackie Matai Huf	107.42	101.56
Mahesh Sabnani	0.91	0.90
Vrutika Matai	63.47	59.93
Nandkishor Matai	3.54	3.54
Parmeshwari Vijay Narang	20.17	20.17
Pritesh Matai	26.40	26.40
Riana Advisory Services P L-Lo	16.15	16.15
Ronak Gautam Matai	55.63	55.63
Sunrise Petroleum Services	661.74	459.14
<b>Total</b>	<b>1,219.71</b>	<b>1,002.00</b>

## Note 4 SHORT TERM BORROWINGS

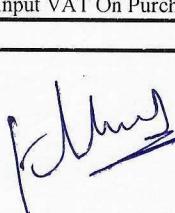
(Figures in lakhs)

Particulars	As on 31st Mar 2025	As on 31st March 2024
<b>SECURED LOANS</b>		
CASH CREDIT (Secured against hypothecation of Stocks and equitable mortgaged of Office Premises)	2,805.35	2,580.35
ECL LOAN 1 - Standard Chartered Bank	-	41.67
ECL LOAN 2 - Standard Chartered Bank	100.00	150.00
Bill Discounting - Standard Chartered Bank	305.70	322.06
<b>Total</b>	<b>3,211.05</b>	<b>3,094.08</b>

## Note 6 OTHER CURRENT LIABILITIES

(Figures in lakhs)

Particulars	As on 31st Mar 2025	As on 31st March 2024
Creditors For Advance	-	-
Expenses Payable (As per Annexure B)	132.58	117.94
Others	3.32	3.16
Input VAT On Purchase C/F	(4.87)	(16.39)
<b>Total</b>	<b>131.03</b>	<b>104.71</b>



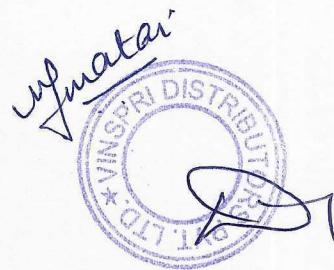



**VINSPRI DISTRIBUTORS PRIVATE LIMITED**  
**CONSOLIDATED NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

**Note 7 SHORT TERM PROVISIONS**

(Figures in lakhs)

Particulars	As on 31st Mar 2025	As on 31st March 2024
<b>(a) Provision for employee benefits</b>		
ESI Employees Contribution Payable	0.01	0.02
Professional Tax Payable	0.16	0.16
Salary Payable	64.88	56.36
<b>(b) Provision - for TAX</b>	-	-
Provision for Income Tax(Current Years)	48.40	78.42
<b>(c) Provision - Others</b>		
NPS Payable	0.27	-
Provident Fund Payable	0.25	0.25
TDS & TCS Payable	37.32	28.77
CST Payable agianst C Form	1.01	1.01
VAT and CST Payable	82.68	63.06
Audit Fees Payable	2.25	2.25
<b>Total</b>	<b>237.23</b>	<b>230.28</b>



## VINSPIR DISTRIBUTORS PRIVATE LIMITED

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

## Note 9 NON CURRENT INVESTMENTS

(Figures in lakhs)

Particulars	As on 31st Mar 2025	As on 31st March 2024
Fixed Deposit - Standard Chartered Bank	488.42	388.13
Fixed Deposit - Canara Bank	36.61	34.73
National Saving Certificate	2.69	2.69
<b>Other Investments:</b>		
<b>(a) Investments in Associate Company</b>		
(i) 40000 Equity Shares of Aaroha Alcobeve Distributors Pvt Ltd at Cost	(49.05)	(92.30)
Aaroha Alcobeve Distributors Pvt Ltd - Carrying cost of Invesmtment as per AS-23	46.19	43.25
Adjustment for Capital Reserve/(Goodwill)		
Share Investment - Aaroha Alcobeve Distributors Pvt Ltd	(2.86)	(49.05)
<b>Total</b>	<b>524.86</b>	<b>376.51</b>

## Note 10 CURRENT INVESTMENTS

(Figures in lakhs)

Particulars	As on 31st Mar 2025	As on 31st March 2024
<b>Total</b>		<b>-</b>

## Note 11 INVENTORIES

(At lower of cost and net realisable value)

(Figures in lakhs)

Particulars	As on 31st Mar 2025	As on 31st March 2024
Finished Goods	3,003.86	4,014.97
Raw Material (including Packing Material)	-	-
W I P	-	-
Stock with Consignee	-	-
<b>Total</b>	<b>3,003.86</b>	<b>4,014.97</b>

## Note 13 CASH AND CASH EQUIVALENTS

(Figures in lakhs)

Particulars	As on 31st Mar 2025	As on 31st March 2024
A) Cash In Hand	1.76	1.57
B) Bank Balance	0.68	1.78
<b>Total</b>	<b>2.45</b>	<b>3.35</b>

## Note 14 SHORT TERM LOANS AND ADVANCES

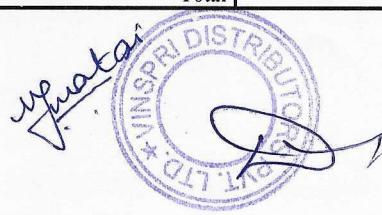
(Figures in lakhs)

Particulars	As on 31st Mar 2025	As on 31st March 2024
Staff Advances	0.94	0.55
Security Deposit	94.99	73.37
GST INPUT	1.24	(19.47)
Prepaid Expenses	164.85	192.01
Income Tax refund receivable	-	
TDS Receivable A.Y 2025-26	98.66	90.26
Advance Tax	5.00	15.00
Sales Tax Appeal Fees	7.05	0.35
<b>Total</b>	<b>372.72</b>	<b>352.06</b>

## Note 15 OTHER CURRENT ASSETS

(Figures in lakhs)

Particulars	As on 31st Mar 2025	As on 31st March 2024
A) Preliminary exps. w/off		
B) fixed assets scrap		
C) other		
<b>Total</b>	<b>-</b>	<b>-</b>

## VINSPIR DISTRIBUTORS PRIVATE LIMITED

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

## Note 5 TRADE PAYABLES

## Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment			Total
	Less than 1 Year	1-2 Years	2-3 Years	
<u>Undisputed :</u>	-	-	-	-
MSME	-	-	-	-
Others (As per Annexure A)	2,353.94			2,353.94
<u>Disputed :</u>	-	-	-	-
MSME	-	-	-	-
Others	-	-	-	-
<b>Total</b>	<b>2,353.94</b>			<b>2,353.94</b>

## Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment			Total
	Less than 1 Year	1-2 Years	2-3 Years	
<u>Undisputed :</u>	-	-	-	-
MSME	-	-	-	-
Others (As per Annexure A)	3,021.43			3,021.43
<u>Disputed :</u>	-	-	-	-
MSME	-	-	-	-
Others	-	-	-	-
<b>Total</b>	<b>3,021.43</b>			<b>3,021.43</b>



*K. Jain*

VINSPRI DISTRIBUTORS PRIVATE LIMITED  
CONSOLIDATED NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 12 TRADE RECEIVABLES  
Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 6 Months	6 Months -1 Year	1-2 Years	2-3 Years	
Undisputed Trade Receivables- Considered Goods	3,548.67	218.09	31.45	33.59	71.32
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-
Others	-	-	-	-	-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 6 Months	6 Months -1 Year	1-2 Years	2-3 Years	
Undisputed Trade Receivables- Considered Goods	2,581.22	431.22	68.66	5.08	64.17
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-
Others	-	-	-	-	-

*✓*  
VINSPI  
DISTRIBUTORS  
PVT LTD.

*K. Chaturvedi*  
JAIN & COMPANY \* SENGULANI  
(K. C. JAIN)  
PARTNER  
M. NO. 31128  
\* CHARTERED ACCOUNTANT

**VINSPRI DISTRIBUTORS PRIVATE LIMITED**  
**CONSOLIDATED NOTES ANNEXED TO AND FORMING PART OF THE PROFIT AND LOSS ACCOUNT**

<b>Note 16 REVENUE FROM OPERATIONS</b>			(Figures in lakhs)
Particulars	As on 31st March 2025	As on 31st March 2024	
Sales	21,059.75	17,075.65	
<b>Total - Sales</b>	<b>21,059.75</b>	<b>17,075.65</b>	
<b>Note 17 OTHER INCOME</b>			(Figures in lakhs)
Particulars	As on 31st March 2025	As on 31st March 2024	
Interest Income	40.05	19.96	
Rental Income	19.57	19.86	
<b>Total</b>	<b>59.61</b>	<b>39.82</b>	
<b>Note 18 PURCHASE STOCK-IN-TRADE</b>			(Figures in lakhs)
Particulars	As on 31st March 2025	As on 31st March 2024	
<b>Purchases</b>			
Import	2,634.21	2,895.68	
Domestic	11,097.21	9,908.81	
	<b>13,731.41</b>	<b>12,804.49</b>	
<b>Direct Expenses</b>			
- Custom Duty	1,193.05	1,091.26	
- Excise Duty	2,007.08	1,598.95	
- Freight	163.43	134.98	
- Clearing & Forwarding	80.92	108.78	
- Other Direct Expenses	188.80	304.47	
<b>Purchase Stock in Trade</b>	<b>17,364.69</b>	<b>16,042.95</b>	
<b>Note 19 CHANGE IN INVENTORIES</b>			(Figures in lakhs)
Particulars	As on 31st March 2025	As on 31st March 2024	
<b>Inventories at the end of the year:</b>			
Finished goods	3,003.86	4,014.97	
Work-in-progress	3,003.86	4,014.97	
<b>Inventories at the beginning of the year:</b>			
Finished goods	4,014.97	2,679.03	
Work-in-progress	4,014.97	2,679.03	
<b>Net (increase) / decrease</b>	<b>1,011.12</b>	<b>(1,335.95)</b>	
<b>Note 20 Employee benefit Expenses</b>			(Figures in lakhs)
Particulars	As on 31st March 2025	As on 31st March 2024	
Salaries and wages	872.82	643.54	
ESI Employees Contribution	0.82	0.90	
Staff Welfare	10.33	7.47	
Bonus	12.99	9.86	
<b>Total</b>	<b>896.95</b>	<b>661.76</b>	
<b>Note 21 FINANCE COST</b>			(Figures in lakhs)
Particulars	As on 31st March 2025	As on 31st March 2024	
Bank Charges	8.69	5.78	
Interest on Unsecured loan	164.52	136.92	
Bank Interest	228.90	205.20	
Processing Fees	6.00	7.00	
Interest on Statutory Dues	8.38	13.37	
<b>Total</b>	<b>416.49</b>	<b>368.28</b>	
<b>Note 22 OTHER EXPENSES</b>			(Figures in lakhs)
Particulars	As on 31st March 2025	As on 31st March 2024	
Rent Paid	73.13	69.14	
Labour Registration	90.67	70.27	
Travelling Expenses	52.96	39.60	
Supervision Charges	4.70	14.51	
Warehousing Charges	288.59	194.01	
Conveyance Expenses	1.36	59.10	
Professional Fees	92.92	90.09	
Audit Fees	2.25	2.70	
Insurance	8.79	6.77	
Other Expenses	592.45	496.88	
<b>Total</b>	<b>1,207.82</b>	<b>1,043.08</b>	



*K. Jaiswal*

*Y. Bhattacharya*

Note - 8

VINSPRIL DISTRIBUTORS PRIVATE LIMITED

CONSOLIDATED STATEMENT OF FIXED ASSETS, AS ON 31ST MARCH 2025

PARTICULARS	RATE OF DEPR- CIATION	G R O S S ----- B L O C K				DEPRECIATION				N E T -- B L O C K AS ON 31.03.2024
		AS ON 01-04-2024	ADDITIONS Before 30.09.2024	ADDITIONS After 30.09.2024	Sale During during the year	AS ON 31.3.2025	UP TO 01.04.2024	FOR THE YEAR	AS ON 31.03.2025	
Air Conditioner	18.10%	16.89	-	-	-	16.89	11.30	1.01	12.31	4.57
Computer	63.16%	32.69	2.48	5.46	-	40.63	25.68	6.12	31.79	8.84
Tally Software	63.16%	3.94	-	-	-	3.94	3.93	0.00	3.94	0.00
Fire Extinguisher	45.07%	0.11	-	-	-	0.11	0.11	0.00	0.11	0.00
Furniture	25.89%	61.79	-	-	-	61.79	37.94	6.17	44.11	17.67
Equipment	25.89%	14.67	-	0.29	-	14.96	12.52	0.75	13.27	1.69
Office Premises	4.87%	574.10	-	-	-	574.10	127.45	21.75	149.20	424.90
<b>TOTAL</b>		<b>704.17</b>	<b>2.48</b>	<b>5.75</b>		<b>712.41</b>	<b>218.93</b>	<b>35.80</b>	<b>254.73</b>	<b>457.67</b>
<b>PREVIOUS YEAR</b>		<b>694.81</b>	<b>7.97</b>	<b>2.13</b>	<b>0.74</b>	<b>704.17</b>	<b>181.11</b>	<b>37.82</b>	<b>218.03</b>	<b>485.24</b>
						<b>71240625.84</b>			<b>2,54,73,228.32</b>	<b>48524205.97</b>

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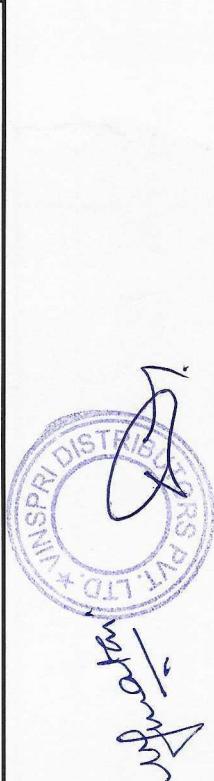
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**ANNEXURE - A****VINSPRI DISTRIBUTORS PRIVATE LIMITED**

Consolidated 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.

Sl.No	Particulars	Rate of Depreciation	WDV as on 31.03.2024	Addition during the year			Total Amount	Depreciation Allowable	WDV as on 31.03.2025
				More than 180 Days	Less than 180 Days	During the year			
1	Car	15%	1.11	-	-	-	1.11	0.17	0.95
2	Air Conditioner	15%	6.34	-	-	-	6.34	0.95	5.39
3	Computer	40%	8.35	2.48	5.46	-	16.29	5.42	10.86
4	Tally Software	40%	0.02	-	-	-	0.02	0.01	0.01
5	Fire Extinguisher	15%	0.02	-	-	-	0.02	0.00	0.01
6	Furniture	10%	39.48	-	-	-	39.48	3.95	35.54
7	Lable Rinting Machine/ Track N Trac	15%	2.74	-	-	-	2.74	0.41	2.33
8	Office Premises	10%	410.36	-	-	-	410.36	41.04	369.32
9	Office Equipment	15%	3.11	0.29	-	-	3.41	0.49	2.92
<b>Current Year Total :-</b>		<b>471.54</b>	<b>2.48</b>	<b>5.75</b>	<b>-</b>	<b>479.77</b>	<b>52.44</b>	<b>427.33</b>	



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VINSPRI DISTRIBUTORS PRIVATE LIMITED

CIN: U51900MH2006PTC159525

CONSOLIDATED DEFERRED TAX AS ON 31ST MARCH,2025

Deferred Tax as on 31.03.2024 (4.92)

Difference in WDV between Value shown in Books of Account and according to IT Act 1956

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

35.80
52.44
<b>(16.64)</b>
(4.63)

DEFERRED TAX LIABILITY

**Closing Deferred Tax as on 31.03.2025**

(9.54)



*K. C. Jain*

(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. - YES  
(b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed

VIII Wilful Defaulter

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

## IX Relationship with Struck off Companies

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

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

x Registration of charges or satisfaction with Registrar of Companies

Where any charges or satisfaction given to be registered with Registrar of Companies beyond the statutory period and reasons therefor shall be disclosed

## XI Compliance with number of layers of companion

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 address of the company shall be omitted.

CIN of the

Ratio	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	69.71	57.26	12.44
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	0.49	0.66	-0.16
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	10.12	15.33	-5.21
Inventory Turnover Ratio	COGS	Average Inventory	5.24	5.72	-0.48
Trade Receivables turnover ratio	Net Sales	Average trade receivables	5.97	7.38	-1.41
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	6.95	6.72	0.23
Net capital turnover ratio	Sales	Working capital (CA-CL)	15.61	15.96	-0.34
Net profit ratio	Net Profit	Sales	0.01	0.02	-0.01
Return on Capital employed	Earnings before interest and tax	Capital Employed	34.46	38.05	-3.59
Return on investment	Net Profit	Investment	0.04	0.06	-0.03

## 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

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

January

**I Title deeds of immovable Property not held in name of the Company**

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 the deed holder is a Promotor, director or relative of Promotor/ director or employee of promotor/	Property held since which date	Reason for not being held in the name of company

**II 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		
Directors		
KMPs		
Related Parties		

**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	
Projects in progress				
Projects temporarily suspended				

(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	
Project 1				
Project 2				

**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	
Project 1				
Project 2				

(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	
Project 1				
Project 2				

**VI Details of Benami Property held**

*Wajahat*



*M. Wajahat*

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

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

**I. Registration Details**

Registration No.	159525
State Code	11
Balance Sheet Date	31.03.2025

**II. Capital Raised during the year**

(Amount in Rs.Lacs)

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

**III. Position Of Mobilisation and**

Deployment of Funds

(Amount in Rs. Lacs)

Total Liabilities	8208.95
Total Assets	8262.00
Sources Of Funds	
Paidup Capital	17.50
Reserve & Surplus	1038.49
Secured Loans	3211.05
Unsecured Loans	1219.71

Application Of Fund

Net Fixed Assets	457.67
Investment	531.73
Net Current Assets	1348.89

Miscellaneous Expenditure

**IV. Performance Of the Comapnay**

(amount in Rs. Lacs)

Total Turnover	21059.75
Total Expenditure	20932.86
Profit Before Tax	232.70
Profit After Tax	177.11
Earning per Share	101.22
Dividend Rate (%)	0

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

As per our reports of even date attached

For Kalyan Jain & Co.

Chartered Accountants

FRN No. 104601W



(K.C. Jain)

(M No. 37128)

Place: Mumbai

Date: 22.05.2025

UDIN : 2503717801510NUD5561



For and on behalf of the Board  
For Vinspri Distributors Private Limited

  
Ms. Vrutika Matai

  
Mr. Deepak Matai

DIN: 01788325

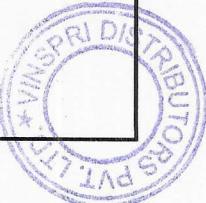
Place : Mumbai

Date: 22.05.2025

DIN: 05310998

Place : Mumbai

Date: 22.05.2025



**VINSPRI DISTRIBUTORS PVT. LTD.**  
**(CIN : U51900MH2006PTC159525)**

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

1) **CORPORATE INFORMATION:** Vinspri Distributors Private Limited is a private limited company having registered office at Suvarna House, 1st Floor, Warehouse No.7 Ramkrishna Chemburkar Marg, Mahul, Chembur, Mumbai- 400074, Maharashtra . Vinspri Distributors Private Limited is having following as its associate company:

- i) Aaroha Alcobel Distributors Private Limited

## 2) SIGNIFICANT ACCOUNTING POLICIES :

## (I) Basis of Accounting

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

## (II) Fixed Assets

#### **Fixed Assets**

### (III) Sales

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

#### (IV) Depreciation

Depreciation on fixed assets has been provided as per Rate given in the Company Act,2013.

## (V) Valuation of Inventories

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

## (VI) Deferred Taxation

Deferred Tax provided accordingly to Accounting Standard 22.

#### (VII) Investment in Associate Company

As per equity method of accounting as per IAS 28, the investment made by Vinspri Distributors Pvt Ltd in Aaroha Alcobeve Distributors Private Limited which is 40% of the total shareholding is valued at cost

- 2) 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.
- 3) Provision for the Income Tax has been made as per the Tax applicable to the company.
- 4) The Total Expenditure on Directors Travelling expenses is NIL/-.
- 5) Additional information pursuant to the provisions of the Companies Act, 2013 (to the extent applicable)

(in Lakhs)  
2023-2024

2024-2025

2023-2024

### iii) Earning in Foreign Currency

...), Earnings in Foreign  
F.O.B. value of Export

### (1) Break up of expenditure incurred

三

NII

*K. Shrestha*



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

(a) Rs.102,00,000/- and employed throughout the year.

No. of Employees Salary  
Allowance, Perquisites

NIL

NIL

(b) Rs.8,50,000/- per month and employed for part of the year.

No. of Employees Salary,  
Allowance & Perquisites

NIL  
NIL

NIL  
NIL

ii) Expenditure in Foreign Currency 2665.73 1387.98

iii) Earning in Foreign Currency  
F.O.B. value of Export 646.36 1680.56

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 details are as below.

Sr. No.	Item Name	Unit	Opening Stock	Purchases during the year	Sales during the year	Closing Stock	Shortages/Excess (If Any) Breakages
1	Wine, Spirit and Liquor	Bottles	4,45,533	20,43,902	21,10,591	3,78,844	0

3

6) Previous year figures are regrouped wherever required.

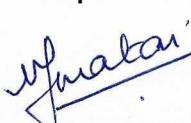
FOR KALYAN JAIN & CO  
(Chartered Accountants)



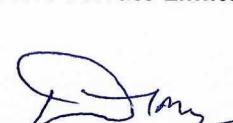
K.C. JAIN  
(Partner)  
Place: Mumbai  
Date: 22.05.2025



FOR AND ON BEHALF OF BOARD  
For Vinspri Distributors Private Limited



Vrutika Matai  
Director  
DIN: 01788325  
Place: Mumbai  
Date: 22.05.2025



Deepak Matai  
Director  
DIN: 05310998