

# RIANA ADVISORY SERVICES PRIVATE LIMITED

Registered address: 1202 c/o Riana Business Center, "A" Wing, 12<sup>th</sup> Floor, Kanakia Wallstreet, Chakala, Andheri (East), Mumbai - 400 093  
Tel.: 022 4250 5140 : Email - [rianaadvisory@gmail.com](mailto:rianaadvisory@gmail.com) : CIN- U74110MH2014PTC257102

## NOTICE

Notice is hereby given that the **11<sup>th</sup> Annual General Meeting** of the members of M/s Riana Advisory Services Private Limited will be held on Friday, 27<sup>th</sup> June 2025 at registered address at 1202 c/o Riana Business Center, "A" Wing, 12<sup>th</sup> floor, Kanakia Wallstreet, Chakala, Andheri (East), Mumbai 400093 at 01.00 p.m. to transact the following business:

### ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended on March 31, 2025, together with the reports of the Board of Directors and Auditors thereon.
2. To consider re-appointment of M/s Kalyan Jain & co, Chartered Accountant (FRN no. 104601W), as statutory auditor of the company.

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

**"RESOLVED THAT** pursuant to the provisions of section 139(1) and other provisions, if any, applicable to the company for the time being in force, of the Companies Act, 2013 read with first provision to Rule 3(7) of the Companies (Audit and Auditors) Rules, 2014 and pursuant to recommendation of the Board of Directors, the Company be and hereby Re-appointing M/s. Kalyan Jain and Co., Chartered Accountants, (FRN No. 104601W), as Statutory Auditor of the company for one term of 5 years, to hold office from the conclusion of the 11<sup>th</sup> Annual General Meeting until the conclusion of the 15<sup>th</sup> Annual General Meeting to be held for FY 2029-30, on such remuneration as may be mutually agreed upon between the Board of Directors and the Statutory Auditor."

### SPECIAL BUSINESS

3. 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 any, 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."

By Order of Board of  
Riana Advisory Services Private Limited



Place: Mumbai  
Dated: 29.05.2025

*Vidhi B Kothari*  
Ms Vidhi B Kothari  
Director  
DIN: 10100536

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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. 3

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 parties 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 22.05.2025. Post the execution of the transactions contemplated in the Share Purchase Agreement, the company will become wholly owned subsidiary of Aspri Spirits Pvt Ltd.

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 Mr. Prithish Matai, no other director is interested in the above-mentioned resolution.

By Order of Board of  
Riana Advisory Services Private Limited



*Vidhi B Kothari*

Ms Vidhi B Kothari  
Director  
DIN: 10100536

Place: Mumbai  
Dated: 29.05.2025



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FORM NO: MGT -11

## PROXY FORM

[Pursuant to section 105(6) of the Companies Act, 2013 and rules 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN	U74110MH2014PTC257102
Name of the Company	RIANA ADVISORY SERVICES PRIVATE LIMITED
Registered Office	1202 c/o Riana Business Center, "A" Wing, 12th Floor, Kanakia Wallstreet, Chakala, Andheri(E), Mumbai 400093

Name of the Member (s)	:
Registered Address	:
Email ID	:
Folio No. / Client ID / DP ID	:

I/We, being the member (s) of \_\_\_\_\_ shares of the above-named company, hereby appoint:

- 1 Name: \_\_\_\_\_ Address: \_\_\_\_\_  
Email ID: \_\_\_\_\_ Signature: \_\_\_\_\_ Or failing him/her
- 2 Name: \_\_\_\_\_ Address: \_\_\_\_\_  
Email ID: \_\_\_\_\_ Signature: \_\_\_\_\_ Or failing him/her
- 3 Name: \_\_\_\_\_ Address: \_\_\_\_\_  
Email ID: \_\_\_\_\_ Signature: \_\_\_\_\_ Or failing him/her
- 4 Name: \_\_\_\_\_ Address: \_\_\_\_\_  
Email ID: \_\_\_\_\_ Signature: \_\_\_\_\_ Or failing him/her

as my/ our proxy to attend and vote (on a poll) for me/ us and on my/ our behalf at the 11<sup>th</sup> Annual General Meeting of FY 2024-2025 of the Company, to be held on Friday, 27<sup>th</sup> June, 2025 at 1202 c/o Riana Business Center, "A" Wing, 12th Floor, Kanakia WallStreet, Chakala, Andheri (E) Mumbai 400093 at 01.00 p.m. and at any adjournment thereof in respect of such resolutions as are indicated below:

Sr. No	Resolutions	Options	
	Ordinary Business	For	Against
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.		
2	To consider re-appointment of M/s Kalyan Jain & co, Chartered Accountant (FRN no. 104601W), as statutory auditor of the company.		
	Special Business		
3	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.		

Signed this ..... day of ....., 2025

Signature of Shareholder.....

Signature of Proxy holder(s).....

Affix Revenue  
Stamp

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.



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## **DIRECTORS REPORT**

To,  
The Members of  
**RIANA ADVISORY SERVICES PRIVATE LIMITED**

Your Directors are pleased to present the **11<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	01.04.2024 to 31.03.2025 (Figures in thousand)	01.04.2023 to 31.03.2024 (Figures in thousand)
Revenue from operations	30,947.64	27,985.04
Other Income	451.38	289.24
Total Income	31,399.02	28,274.28
Net Profit/(Loss) (PBDT)	3,676.03	4,597.94
Less: Depreciation	1,253.84	1,553.33
Profit after depreciation but before tax (PBT)	2,422.19	3,044.61
Less: Taxes	629.97	314.87
Net profit / (loss) for the period	1,792.22	2,729.74
No. of Shares	10,000	10,000
Earnings Per share	179.22	272.98
Proposed Dividend	0.00	0.00
Dividend tax	0.00	0.00
Balance of Profit Carried to B/S	1,792.22	2,729.74

### **2. Reserves:**

The reserves stand at Rs. 7,548.36/- (in Thousand) as on 31.03.2025 as against Rs. 5,756.15/- (in Thousand) 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 do not apply as there is no amount to be transferred to Investor Education and Protection Fund.

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

During the financial year 2024-25, the company has made Net Profit of Rs. 1,792.22/- (in Thousand) as against Rs 2,729.74/- (in Thousand) as on 31.03.2024.

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

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



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**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) There is no Holding/ Subsidiary/ Associate or Joint Venture of the Company.
- b) Performance and financial position of each of the subsidiaries, associates and joint venture companies included in the consolidated financial statement: Not Applicable

**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 appointed as Statutory Auditor of the Company for a term of five years to hold office from conclusion of 6<sup>th</sup> Annual General Meeting until the conclusion of 11<sup>th</sup> Annual General Meeting of the Company to be held for financial year 2024-25.

The Board of Directors hereby recommends to the members the re-appointment of M/s. Kalyan Jain & Co., Chartered Accountant, Chartered Accountants, (FRN No. 104601W), as Statutory Auditors, for a term of 5 years and to hold office from the conclusion of this Annual General Meeting until the conclusion of the 15<sup>th</sup> Annual General Meeting to be held for the financial year 2029-30.

**12. Explanation to Auditors qualification:**

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

**13. Share Capital:**

The Company has only one type of share i.e., Equity Shares of face value of Rs. 10/- each. The authorized share capital of the Company is Rs. 1,00,000/- (Rupees One Lakh only) divided into 10,000 Equity Shares of face value of Rs. 10/- each. The Company's issued, subscribed and paid-up share capital is Rs. 1,00,000/- (Rupees One Lakh only) divided into 10,000 Equity Shares of Rs. 10/- each fully paid-up.



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

## **14. 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 as per 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 voluntarily 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.

Company voluntarily facilitates dematerialization of all its existing securities. As on March 31, 2025, 100% of the Company's total paid up capital representing 10,000 shares are in dematerialized form. 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.

## **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 31<sup>st</sup> 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.



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### 20. Directors and Key Managerial Personnel:

The composition of the Board of Director is as below:

1. Mr. Pritish Matai
2. Mr. Manoj Gajendragadkar
3. Ms. Vidhi B Kothari

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 other change in Directors by way of 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. Meetings of the 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	07.05.2024	3	3	100%
2	25.07.2024	3	3	100%
3	31.08.2024	3	3	100%
4	28.10.2024	3	2	66%
5	17.01.2025	3	3	100%

During the year, five 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.



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

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

## 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 policy:

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 12 months Amount (In Thousand)	01.04.2023 - 31.03.2024 12 months Amount (In Thousand)
Foreign Exchange Earned	NIL	Nil
Foreign Exchange Outgo	169.26	4015.52

## 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.

## 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 re-constituted an 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

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### 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 31st March 2025.

Male Employees: 11

Female Employees: 13

Transgender Employees: 0

This disclosure reinforce 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.
- 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.



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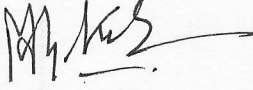
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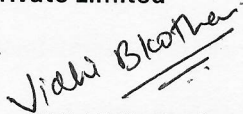
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## 35. Acknowledgement:

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  
Riana Advisory Services Private Limited

  
Manoj Gajendragadkar  
Director  
DIN: 03566429

  
Vidhi B Kothari  
Director  
DIN: 10100536



Place: Mumbai  
Date: 22.05.2025

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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 advances, if any
P M Marketing Pvt Ltd	Pvt Co in which Director’s relative is a member	Availed & Repayment of Unsecured Loan & interest	-	-	06.06.2019	-
		Consultancy & Advisory Contractual Services	From 01.04.2016 till cancelled	Engagement letter dt 25.03.2016	-	-
		Business Centre Services & Security Deposit received	01.04.2024 – 31.03.2026	-	07.09.2019	-
		Rent Paid	09.09.2019-08.09.2024	Leave & License Agmt dt 16.09.2019	07.09.2019	-
Mrs. Duru Matai	Relative of Director	Repayment of Interest & Unsecured Loan	-	-	06.06.2019	-
Vinspri Distributors Pvt Ltd	Pvt Co in which Director’s relative is member & Director	Consultancy & Advisory Contractual Services	From 01.04.2016 till cancelled	Engagement letter dt 25.03.2016	-	-
		Rent Paid	09.09.2019-08.09.2024	Leave & License Agmt dt 16.09.2019	07.09.2019	-
		Loan & advance	-	-	06.06.2019	-
Vbev Division of Vinspri Distributors Pvt Ltd	Division of Pvt Co in which Director’s relative is member & Director	Business Centre Services Security Deposit received	01.04.2024 – 31.03.2026	-	07.09.2019	-
Aaroha Alcobev Distributors Pvt Ltd	Pvt Co in which Director’s relative is Director	Consultancy & Advisory Contractual Services	From 01.10.2021 till cancelled	Engagement letter dt 19.10.2021	-	-
Asdis Drinks India Pvt Ltd	Pvt Co in which Director’s relative is member	Consultancy & Advisory Contractual Services	From 01.04.2021 till cancelled	Engagement letter dt 25.03.2021	-	-
		Business Centre Services Security Deposit received	01.04.2024 – 31.03.2025	-	07.09.2019	-
Aspri Spirits Private Limited	Pvt Co in which Director’s relative is member	Consultancy & Advisory Contractual Services	From 01.04.2016 till cancelled	Engagement letter dt 25.03.2016	-	-
		Business Centre Services Security Deposit received	09.09.2024-08.09.2027	-	07.09.2019	-
Dentos (India) Private Limited	Pvt Co in which Director’s relative is member & Director	Consultancy & Advisory Contractual Services	From 01.04.2016 till cancelled	Engagement letter dt 25.03.2016	-	-
Sunrise Petroleum Services	Sole Proprietor firm of Director’s relative	Consultancy & Advisory Contractual Services	From 01.04.2016 till cancelled	Engagement letter dt 25.03.2016	-	-



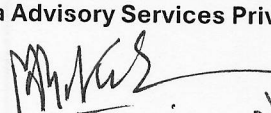
# RIANA ADVISORY SERVICES PRIVATE LIMITED

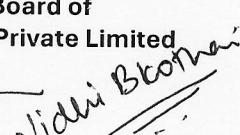
Registered address: 1202 c/o Riana Business Center, "A" Wing, 12<sup>th</sup> Floor, Kanakia Wallstreet,  
Chakala, Andheri (East), Mumbai - 400 093. Maharashtra, India.  
Tel.: 022 4250 5140: Email - [rianaadvisory@gmail.com](mailto:rianaadvisory@gmail.com) : CIN- U74110MH2014PTC257102

Uluvka India Pvt Ltd	Pvt Co in which Director's relative is member	Consultancy & Advisory Contractual Services	From 01.08.2021 till cancelled	Engagement letter dt 25.09.2021	-	-
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All the related party transactions are either at arm's length or in ordinary course of business.

For and on behalf of the Board of  
Riana Advisory Services Private Limited

  
Manoj Gajendragadkar  
Director  
DIN: 03566429

  
Vidhi B Kothari  
Director  
DIN: 10100536



Place: Mumbai  
Date: 22.05.2025



# **KALYAN JAIN & CO. [CHARTERED ACCOUNTANTS]**

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

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

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

**Head Office:** 108, A. S. DIAS BLDG, [Aacharya Aadiasgar Karyashala], 1<sup>ST</sup> FLR, 268/272 Dr. C.H. STREET, MARINE LINES, MUM - 2.  
Tel.: 22061232 / 22001972, Tel Fax: 22092614, Mobile: 9821216424, 9820949687, E-mail: sanmatikrupa@yahoo.com / kcjain\_co@yahoo.co.in

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

## **INDEPENDENT AUDITOR'S REPORT**

**TO,**

**THE MEMBERS OF Riana Advisory Services Private Limited**

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

We have audited the accompanying financial statements of **Riana Advisory Services Private Limited**, 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.

### **Auditor's Opinion**

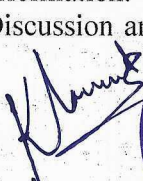

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, 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.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Information Other than the Standalone Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business

RESIDENCE: 1003-A, GHASWALA TOWER (SANMATI KUTIR), P.G. SOLANKI PATH,  
OFF LAMINGTON ROAD, MUMBAI - 400007. TEL.: 23015263

**उत्तम आहार शाकाहार**





Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance

### **Responsibility of Management and Those Charged with Governance (TCWG)**

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.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an





auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current





period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## Report on Other Legal and Regulatory Requirements

This report doesn't include a statement in the matters specified in paragraphs 3 and 4 of the of the Companies (Auditors' Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013. Since in our opinion and according to the information and explanation given to us, the said order is not applicable to the company.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and 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 A".
- (g) The provisions of Section 197 read with Schedule V of the Act are not applicable to the Company for the period ended 31 March 2025 since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable
- (h) 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 did not have any long term contracts including derivative contract for which there were any material foreseeable losses.
- iii. There were no amounts which were required 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**.

**22 MAY 2025**

Date:  
Place: Mumbai

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



KALYANMAL C JAIN

Partner

M.No.:037128

UDIN : 25037128BMUMUB2779





**“Annexure A” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of Riana Advisory Services Private Limited.**

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

We have audited the internal financial controls over financial reporting of **Riana Advisory Services Private Limited** 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 amount the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

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

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





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

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

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

#### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 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 issues by the Institute of Chartered Accountants of India.

Date: **22 MAY 2025**  
Place: Mumbai

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



KALYANMAL C JAIN  
Partner  
M.No. :037128  
UDIN:- 25037128BMUMUB2779



**Riana Advisory Services Private Limited**  
(CIN : U74110MH2014PTC257102)  
Balance Sheet As On 31st March, 2025

			(Figures in Thousand)	(Figures in Thousand)
	Particulars	Note No.	As on 31st March 2025	As on 31st March 2024
<b>A</b>	<b>EQUITY AND LIABILITIES</b>			
1	Shareholders' funds			
	(a) Share capital	1	100.00	100.00
	(b) Reserves and surplus	2	7,548.36	5,756.15
	(b) Money Received against share warrents			
2	Share application money pending allotments			
3	Non-current liabilities			
	(a) Long-term borrowings			
	(b) Deferred tax liabilities (net)			
4	Current liabilities			
	(a) Short Term Borrowings	3	4,500.00	4,500.00
	(b) Trade payables			
	(A) total outstanding dues of micro enterprises and small enterprises			
	(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	4	2,533.08	4,652.08
	(c) Other current liabilities			
	(d) Short-term provisions	5	1,659.35	2,159.61
	<b>TOTAL</b>		<b>16,340.79</b>	<b>17,167.84</b>
<b>B</b>	<b>ASSETS</b>			
1	Non-current assets			
	(a (i) Property, Plant and Equipment	6	3,194.86	4,150.73
	(ii) Intangible assets		17.74	23.94
	(b) Non-current investments	7	2,074.06	660.26
	(c) Deferred Tax Assets		1,494.11	1,466.33
2	Current assets			
	(c) Trade receivables	8	1,974.34	4,316.60
	(d) Cash and cash equivalents	9	25.78	203.40
	(e) Short-term loans and advances	10	7,559.90	6,346.58
	<b>TOTAL</b>		<b>16,340.79</b>	<b>17,167.84</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

For and Behalf of the Board

For Riana Advisory Services Private Limited

( K. C. JAIN )

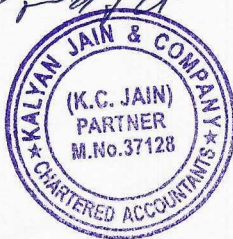
PARTNER

(M No.37128)

Place: Mumbai

Date: 22/05/2025

UDIN : 25037128BMUNVB2779



Manoj Gajendragadkar

Director

DIN: 03566429

Place : Mumbai

Date : 22/05/2025

Vidhi Kothari

Director

DIN: 10100536

Place : Mumbai


Date : 22/05/2025



Riana Advisory Services Private Limited (CIN : U74110MH2014PTC257102) STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025				
			(Figures in Thousand)	(Figures in Thousand)
Sr No	Particulars	Note No.	As on 31st March 2025	As on 31st March 2024
I	Revenue from operations (gross) Less: Excise Duty Revenue from operations (net)	11	30,947.64  30,947.64	27,985.04  27,985.04
II	Other Income	12	451.38	289.24
III	Total Income (I+II)		31,399.02	28,274.28
IV	Expenses			
	(a) Employee benefits expenses	13	18,364.36	15,253.25
	(b) Finance costs	14	0.10	15.06
	(c) Depreciation and amortisation expenses	8	1,253.84	1,553.33
	(d) Other expenses	15	9,358.53	8,408.04
	Total Expenses		28,976.83	25,229.67
V	Profit before exceptional and extra ordinary item and tax		2,422.19	3,044.61
VI	Exceptional Items			
VII	Profit before extraordinary item and tax		2,422.19	3,044.61
VIII	Extraordinary Items			
IX	Profit before Tax		2,422.19	3,044.61
X	Tax Expense:			
	(a) Current tax expense		657.76	873.00
	(b) Deferred tax		(27.79)	(80.02)
	(C) Earlier Year Tax		-	(478.11)
XI	Profit / (Loss) for the period from continuing operations		1,792.22	2,729.74
XII	Profit / (Loss) from discontinuing operations			
XIII	Tax from discontinuing operations			
XIV	Profit/ (Loss) from discontinuing operations			
XV	Profit / (Loss) for the Period		1,792.22	2,729.74
XVI	Earning per equity share:			
	(1) Basic (Rs.)		179.22	272.97
	(2) Diluted (Rs.)		179.22	272.97

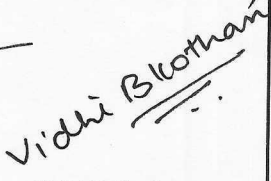
In terms of our report attached.  
For Kalyan Jain & Co.  
Chartered Accountants  
FRN No.104601W

For and Behalf of the Board  
For Riana Advisory Services Private Limited

  
( K. C. JAIN )  
PARTNER  
(M No.37128)  
Place: Mumbai  
Date: 22/05/2025  
UDIN : 25037128BMUNUB2779



  
Raj Gajendragadkar  
Director  
DIN: 03566429  
Place : Mumbai  
Date : 22/05/2025

  
Vidhi Kothari  
Director  
DIN: 10100536  
Place : Mumbai  
Date : 22/05/2025



Riana Advisory Services Private Limited (CIN : U74110MH2014PTC257102) Statement of Cash Flows for the Years Ending March 31, 2025		
	2025	2024
<b>Cash Flows from Operating Activities</b>		
Net Income	1,792.22	2,729.74
<b>Add: Expenses Not Requiring Cash:</b>		
Depreciation	1,253.84	1,553.33
Income Tax	657.76	394.89
Differed Tax	(27.79)	(80.02)
Other (Previous year tax)	-	(978.22)
	<b>1,883.81</b>	<b>889.98</b>
<b>Add:- Decrease in Current Assets :-</b>		
Trade receivables	2,342.26	663.75
Short-term loans and advances	-	(3,914.23)
Other Current Assets	-	(3.41)
	2,342.26	(3,253.89)
<b>Less :- Increase in Current Assets :-</b>		
Inventories	-	-
Short-term loans and advances	1,213.32	-
Trade receivable	-	-
Short-term loans and advances	-	-
Other current assets	-	-
	<b>1,213.32</b>	<b>-</b>
<b>Add:- Increase in Current Liability :</b>		
Short Term Borrowings	-	-
Trade payables	-	1,564.32
Other current liabilities	-	501.39
Short-term provisions	-	(889.78)
	<b>-</b>	<b>1,175.93</b>
<b>Less:- Decrease in Current Liabilities-</b>		
Trade payables	2,119.00	-
Short Term Provision	1,158.02	-
Other current liabilities	-	-
	<b>3,277.02</b>	<b>-</b>
<b>Net Cash from Operating Activities</b>	<b>1,527.95</b>	<b>1,541.76</b>
<b>Cash Flows from Investing Activities</b>		
Add:- Sale of Fixed Assets	-	-
Less:- Purchase of New Equipment	291.78	444.27
Add:- Investments Decreased	-	-
Less:- Investments Increased	1,413.80	-
Other (Deposit Increase)	-	-
<b>Net Cash Used for Investing Activities</b>	<b>(1,705.58)</b>	<b>(444.27)</b>
Add Share Capital	-	-
Add Long-term borrowings	-	(1,009.17)
Less:- Long-term borrowings	-	-
<b>Net Cash from Financing Activities</b>	<b>-</b>	<b>(1,009.17)</b>
<b>NET INCREASE/(DECREASE) IN CASH</b>	<b>(177.62)</b>	<b>88.33</b>
<b>CASH, &amp; CASH EQUIVALENT AT THE BEGINNING OF YEAR</b>	<b>203.40</b>	<b>115.08</b>
<b>CASH, &amp; CASH EQUIVALENT AT THE END OF YEAR</b>	<b>25.78</b>	<b>203.41</b>
	0.00	
In terms of our report attached. For Kalyan Jain & Co. Chartered Accountants FRN No.104601W (K. C. JAIN) PARTNER (M No.37128) Place: Mumbai Date: 22/05/2025 UDIN :		
For and Behalf of the Board For Riana Advisory Services Private Limited Manoj Gafendragadkar Director DIN: 03566429 Place : Mumbai Date : 22/05/2025 Vidhi B Kothari Director DIN: 10100536 Place: Mumbai Date: 22/05/2025		

25037128 BMUN B2779



**Riana Advisory Services Pvt Ltd.**

**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.	Number of shares	Rs.
(a) Authorised				
10000 Equity shares of Rs.10/- each with voting rights	10,000	1,00,000	10,000	1,00,000
(b) Issued, Subscribed and Paid up				
10000 Equity shares of Rs.10 each with voting rights	10,000	1,00,000	10,000	1,00,000
<b>Total</b>	<b>10,000</b>	<b>1,00,000</b>	<b>10,000</b>	<b>1,00,000</b>

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

Name of Shareholders	No. of Shares	%	No. of Shares	%
Jaikishan Matai	5,000	50.00	5,000	50.00
Pritish Matai	5,000	50.00	5,000	50.00
<b>TOTAL</b>	<b>10,000</b>	<b>100.00</b>	<b>10,000</b>	<b>100.00</b>

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

Current Reporting Period				
Sr No.				
1	Jaikishan Matai	5000		
2				

Previous reporting Period				
Sr No.				
1	Jaikishan Matai	5000		
2				

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

Current Reporting Period				
Balance at the beginning of the current reporting period				
100.00				

Previous reporting Period				
Balance at the beginning of the previous reporting period				
100.00				





Riana Advisory Services Private Limited		
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET		
	(Figures in Thousand)	(Figures in Thousand)
<b>Note 2 RESERVES AND SURPLUS</b>		
Particulars	As on 31st March 2025	As on 31st March 2024
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	5,756.14	3,026.40
Add: Profit / (Loss) for the year	1,792.22	2,729.74
Closing balance	7,548.36	5,756.14
Total	7,548.36	5,756.14
<b>Note 3 SHORT TERM BORROWINGS</b>		
Particulars	As on 31st March 2025	As on 31st March 2024
<u>Security Deposit</u>		
ASDIS Drinks India Pvt Ltd. (Deposit)	150.00	150.00
Aspri Spirits Pvt Ltd (Deposit)	2,490.00	2,490.00
P M Marketing Pvt Ltd (Deposit)L	510.00	510.00
Vbev Division of VDPL(Deposit)	1,350.00	1,350.00
TOTAL	4,500.00	4,500.00
<b>Note 5 SHORT TERM PROVISIONS</b>		
Particulars	As on 31st March 2025	As on 31st March 2024
(a) Provision for employee benefits	-	-
Profession Tax Payable	4.20	3.40
(b) Provision - for TAX	-	-
Provision for Income Tax(Current Years)	657.76	873.00
TDS on Profession	10.32	199.61
TDS on Rent	57.74	28.80
TDS on Salary	303.86	397.99
TDS on Contract	2.53	3.38
(c) Provision - Others		
GST Payable	622.94	653.43
Total	1,659.35	2,159.61





Riana Advisory Services Pvt Ltd.		
NOTES ANNEXED TO AND FORMING PART OF THE PROFIT AND LOSS ACCOUNT		
<b>Note 7 NON CURRENT INVESTMENTS</b>		
Particulars	As on 31st March 2025	As on 31st March 2024
Fixed Deposit		
<b>Security Deposits</b>		
P M Marketing Pvt. Ltd.(D)	273.00	260.00
Vinspri Distributors Pvt. Ltd. (D)	331.80	316.00
Adani Electricity A1201 - 1203	84.26	84.26
Security Deposit - Unit No. 1112A Wing- B	1,375.00	-
Security Deposit -National Securities Depository Limited	10.00	-
<b>Total</b>	<b>2074.06</b>	<b>660.26</b>
<b>Note 9 CASH AND CASH EQUIVALENTS</b>		
Particulars	As on 31st March 2025	As on 31st March 2024
A) Cash In Hand	15.24	9.84
B) Bank Balance		
HDFC Bank Ltd	10.54	193.56
<b>Total</b>	<b>25.78</b>	<b>203.40</b>
<b>Note 10 SHORT TERM LOANS AND ADVANCES</b>		
Particulars	As on 31st March 2025	As on 31st March 2024
<b>TDS, TCS and Advance Tax</b>		
Income Tax Advance (A.Y.2025-26)	3,894.44	-
Income Tax Advance (A.Y.2024-25)	-	3,060.38
<b>Loans and Advances</b>		
VINSPRI DISTRIBUTORS PVT LTD	1,614.68	1,614.68
Aspri Spirits Pvt Ltd	1,261.47	1,261.47
Loan to Staff	79.45	32.00
<b>Prepaid Expenses</b>		
Prepaid - AMC Charges	77.38	122.23
Prepaid - Computer Expenses	229.59	28.13
Prepaid - Easypay Webhosting Charges	26.65	24.16
Prepaid Insurace Charges - Staff	376.24	203.53
<b>Total</b>	<b>7,559.90</b>	<b>6,346.58</b>





Note 4 TRADE PAYABLES

Figures For the Current Reporting Period

(Fig in Thousand)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
<b>Undispute dues</b>					
MSME	-	-	-	-	-
Others					
ACE Technology	5.00				5.00
Adobe Systems Software	4.46				4.46
Airtel Relationship Number "7042520037"	9.54				9.54
Alcon&Esher	19.44				19.44
APS Technologies	3.01				3.01
CASCADE GLOBAL	1.99				1.99
CGS Infotech Solutions Pvt. Ltd.	0.68				0.68
Dyson Technology India Private Limited.	13.45				13.45
Expenses Payable	39.40				39.40
FACEBOOK INDIA ONLINE SERVICES PRIVATE LI	4.57				4.57
Gharana Products	9.10				9.10
GOLDLINE I TECH SOLUTIONS PVT. LTD.	6.73				6.73
ICICI Prudential life Insurance Co. Ltd-R77048	(10.60)				(10.60)
Jagdamba Service Solutions Pvt. Ltd	146.76				146.76
Kalyan Jain & Co.	38.70				38.70
Kanakia Wall Street Premises Co-Op Society L	0.35				0.35
Krishna Enterprise	31.10				31.10
Madane Design Workshop LLP				305.00	305.00
Magma HDI General Insurance Company Ltd	3.88				3.88
National Securities Depository Limited	(0.49)				(0.49)
P.M. Marketing Pvt. Ltd. (CRS)	147.42				147.42
Printop	3.40				3.40
Probe Information Services Private Limited	(0.56)				(0.56)
R V Management Consultants	16.20				16.20
Salary Payable	1,421.95				1,421.95
Shree Ambika Dairy Farm	13.50				13.50
Smile Automation Pvt Ltd	119.92				119.92
Vinspri Distributors Pvt Ltd (CRS)	179.17				179.17
<b>Dispute dues</b>	-	-	-	-	-
MSME	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>	<b>2,228.08</b>	<b>-</b>	<b>-</b>	<b>305.00</b>	<b>2,533.08</b>

Note 8 TRADE RECEIVABLES

(Fig in Thousand)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
<b>Undisputed Trade Receivables- Considered Goods</b>	-	-	-	-	-	-
<b>Undisputed Trade Receivables- Considered Doubtful</b>	-	-	-	-	-	-
<b>Disputed Trade Receivables- Considered Goods</b>	-	-	-	-	-	-
<b>Disputed Trade Receivables- Considered Doubtful</b>	-	-	-	-	-	-
<b>Others</b>						
Sunrise Petroleum Services	23.35	-	-	-	-	23.35
Aspri Spirit Pvt. Ltd	391.06	-	-	-	-	391.06
ASDIS Drinks India Pvt. Ltd.	68.80	-	-	-	-	68.80
Dentos India Pvt. Ltd	37.46	-	-	-	-	37.46
P.M. Marketing Pvt. Ltd.	549.99	-	-	-	-	549.99
Vinpri Distributors Pvt. Ltd.	528.04	-	-	-	-	528.04
V Bev Division of Vinspri Distributors Pvt Ltd	127.23	-	-	-	-	127.23
Aaroha Alocbev Distributors Pvt. Ltd.	216.00	-	-	-	-	216.00
Uluvka India Pvt Ltd.	32.40	-	-	-	-	32.40
	1,974.34	-	-	-	-	1,974.34





Note 4 TRADE PAYABLES

Figures For the Previous Reporting Period

(Fig in Thousand)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
<b>Undisputed dues</b>					
MSME	-	-	-	-	-
Others					
APS Technologies	2.89				2.89
CASCADE GLOBAL	23.06				23.06
Expenses Payable	123.24				123.24
Gharana Products	6.31				6.31
GOLDLINE I TECH SOLUTIONS PVT. LTD.	0.89				0.89
Green Building Technologies Private Limited	1.80				1.80
ICICI Prudential life Insurance co. Ltd	(12.73)				(12.73)
Info Edge (India) Ltd	(11.20)				(11.20)
Jagdamba Service Solutions Pvt. Ltd	137.04				137.04
Kalyan Jain & Co.	18.22				18.22
Krishna Enterprise	29.93				29.93
Madane Design Workshop LLP				305.00	305.00
P.M. Marketing Pvt. Ltd. (CRS)	140.40				140.40
RD Print Solution	0.89				0.89
R V Management Consultants	113.40				113.40
Salary Payable	1,521.31				1,521.31
Salesforce.com India Pvt Ltd	1,973.30				1,973.30
Shree Ambika Dairy Farm	11.95				11.95
Smile Automation Pvt Ltd	129.37				129.37
Solnet Systems Pvt. Ltd.	5.08				5.08
Tata AIG General Insurance Co. Ltd.	(26.90)				(26.90)
Tax Print	(11.80)				(11.80)
Vinspri Distributors Pvt Ltd (CRS)	170.64				170.64
					-
					-
					-
					-
<b>Dispute dues</b>					
MSME	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>	<b>4,347.08</b>	<b>-</b>	<b>-</b>	<b>305.00</b>	<b>4,652.08</b>

Note 8 TRADE RECEIVABLES

Figures For the Previous Reporting Period

(Fig in Thousand)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
<b>Undisputed Trade Receivables- Considered Goods</b>	-	-	-	-	-	-
<b>Undisputed Trade Receivables- Considered Doubtful</b>	-	-	-	-	-	-
<b>Disputed Trade Receivables- Considered Goods</b>	-	-	-	-	-	-
<b>Disputed Trade Receivables- Considered Doubtful</b>	-	-	-	-	-	-
<b>Others</b>						
Sunrise Petroleum Services	24.93	-	-	-	-	24.93
Aspri Spirit Pvt. Ltd	1,261.53	-	-	-	-	1,261.53
Boston Institute of Analytics Global Education P L	2.64					
Dentos India Pvt. Ltd	18.73	-	-	-	-	18.73
P.M. Marketing Pvt. Ltd.	464.40	-	-	-	-	464.40
Vinspri Distributors Pvt. Ltd.	528.00	-	-	-	-	528.00
V Bev Division of Vinspri Distributors Pvt Ltd	925.56	-	-	-	-	925.56
Aaroha Alochev Distributors Pvt. Ltd.	216.00	-	-	-	-	216.00
Uluvka India Pvt Ltd.	874.80	-	-	-	-	874.80
	4,316.60	-	-	-	-	4,316.60





Riana Advisory Services Pvt Ltd.		
NOTES ANNEXED TO AND FORMING PART OF THE PROFIT AND LOSS ACCOUNT		
	(Figures in Thousand)	(Figures in Thousand)
<b>Note 11 REVENUE FROM OPERATIONS</b>		
Particulars	As on 31st March 2025	As on 31st March 2024
Sale of Goods		
Sale of Services		
A) Consultancy & Advisory Services	20,105.64	18,925.64
B) Business Centre Services	10,842.00	9,059.40
<b>Total</b>	<b>30,947.64</b>	<b>27,985.04</b>
<b>Note 12 OTHER INCOME</b>		
Particulars	As on 31st March 2025	As on 31st March 2024
Other Income		
Interest on IT Refund	109.37	-
Interest - Other	342.01	289.24
<b>Total</b>	<b>451.38</b>	<b>289.24</b>
<b>Note 13 EMPLOYEE BENEFIT EXPENSES</b>		
Particulars	As on 31st March 2025	As on 31st March 2024
Salaries and wages	17,059.13	14,079.22
Staff Welfare	16.16	73.02
Bonus	315.72	268.26
Insurance Charges- Staff	361.17	295.41
Leave Encashment	7.35	-
DA/TA Expenses	587.51	493.58
Sodexo SVC India Pvt. Ltd	1.00	0.89
Stipend	8.44	36.26
Staff-Welfare - Telephone Reimbursement	7.88	6.60
<b>Total</b>	<b>18,364.36</b>	<b>15,253.25</b>
<b>Note 14 FINANCE COST</b>		
Particulars	As on 31st March 2025	As on 31st March 2024
Bank Charges	0.10	11.77
Interest on Unsecured loan	-	3.29
<b>Total</b>	<b>0.10</b>	<b>15.06</b>





**Note 15 OTHER EXPENSES**

Particulars	As on 31st March 2025	As on 31st March 2024
Audit Fees	18.00	28.80
AMC Charges	485.08	376.04
Computer Expenses	222.78	355.51
Conveyance/Travelling Expenses	70.03	32.77
Professional Fees	251.66	390.91
EasyPay Webhosting Charges	77.23	70.34
Electricity Charges	1,054.09	924.19
Interest on Tds	0.75	5.32
Membership & Subscription	11.20	4.00
Office Expense	122.54	254.67
Professional Tax (Co)	2.50	2.50
Printing & Stationery	217.58	192.27
Rent (Office)	4,360.22	3,456.00
Repairs & Maintenance	74.98	55.20
Staff Welfare Expenses (RBC)	540.87	609.40
Telephone Expenses	87.64	97.18
Internet Charges	200.00	200.00
Housekeeping Charges	714.80	764.21
Housekeeping Consumables	62.70	68.89
Postage and courier charges	-	6.73
Educator Programme and Application Fees	148.92	411.16
Interest on GST & Late Payment	-	1.70
Business Promotion Expenses	267.90	98.81
Bike Parking Charges	6.30	1.45
Brokerage & Commission	304.50	
Registration Fees	56.26	
<b>Total</b>	<b>9,358.53</b>	<b>8,408.04</b>









## Riana Advisory Services Pvt Ltd.

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 DEP.	WDV as on 01.04.2024	Addition during the year		Deductions during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2025
				More than 180 days	Less than 180 days				
1	Computer & Computer Software	40%	68.11	31.50	156.61	-	256.21	71.16	185.05
2	Printer	40%	43.38			-	43.38	17.35	26.03
3	Air Conditioner	15%	17.22			-	17.22	2.58	14.64
4	Computer Accessories	40%	141.36			-	141.36	56.54	84.81
5	Office Equipement	15%	367.13		103.67	-	470.80	62.84	407.95
6	Television	15%	303.30			-	303.30	45.50	257.81
7	Furniture and Fixture	10%	8,850.61			-	8,850.61	885.06	7,965.55
8	Trade Marks	25%	23.63			-	23.63	5.91	17.72
	Current Year Total :-		9,814.73	31.50	260.28	-	10,106.51	1,146.95	8,959.56

Working Note:Calculation of Deferred Tax

Accounting Income or PBT	-
Tax on accounting Income	-
Taxable Income accounting Income	1,253.84
Add: Dep cos act	1,253.84
Less: Dep IT Act	1,146.95
Prov fot I.T	106.89
	27.79





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

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

Not Applicable

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

- (a) repayable on demand or  
(b) without specifying any terms or period of repayment

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

**IV Capital Work In Progress (CWIP)**

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

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

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

CWIP	To be Completed in			Total
	Less than 1 year	1-2 years	More than 3 years	
Project 1	NIL	NIL	NIL	NIL
Project 2	NIL	NIL	NIL	NIL

**V Intangible assets under development:**

(a) For Intangible assets under development

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







(b) Intangible assets under development completion schedule

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

#### VI Details of Benami Property held

NIL

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

(a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.

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

NIL

#### VIII Wilful Defaulter

Not Applicable

a. Date of declaration as wilful defaulter,

b. Details of defaults (amount and nature of defaults),

#### IX Relationship with Struck off Companies

Not Applicable

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

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

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

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

NIL

#### XI Compliance with number of layers of companies

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

Not Applicable

#### XI Ratios

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	0.00	10.09	-10.09
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	299327.04	3.65	299323.39



Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.23	41.95	-41.72
Inventory Turnover Ratio	COGS	Average Inventory	0.00	0.00	0.00
Trade Receivables turnover ratio	Net Sales	Average trade receivables	15.90	8.82	7.08
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	3.69	2.33	1.36
Net capital turnover ratio	Sales	Working capital (CA-CL)	5.85	13.85	-8.00
Net profit ratio	Net Profit	Sales	0.0571	0.15	-0.09
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.3167	46.89	-46.57
Return on investment	Net Profit	Investment	#DIV/0!	0.72	#DIV/0!

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

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

NIL

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

Not Applicable



*(Signature)*





Riana Advisory Services Private Limited  
BALANCE SHEET ABSTRACT IN COMPANIES GENERAL BUSINESS PROFILE  
AS PER SCHEDULE III OF THE COMPANIES ACT, 2013

I. Registration Details	
Registration No.	PTC 257102
State Code	11
Balance Sheet Date	31.03.2025
II. Capital Raised during the year (Amount in Rs.Thousand)	
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.Thousand)	
Total Liabilities	16,340.79
Total Assets	16,340.79
Sources Of Funds	
Paidup Capital	100.00
Reserve & Surplus	7,548.36
Short Term Borrowing	4,500.00
Unsecured Loans	-
Application Of Fund	
Net Fixed Assets	3,212.60
Non-current investments	2,074.06
Net Current Assets	5,367.59
Miscellaneous Expenditure	1,494.11
IV. Performance Of the Comapnay (Amount in Rs.Thousand)	
Total Turnover	31,399.02
Total Expenditure	28,976.83
Profit Before Tax	2,422.19
Profit After Tax	1,792.22
Earning per Share	179.22
Dividend Rate (%)	-

V. Generic Name Of Principal  
Products of the Company

As per our report of even date attached

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

For and Behalf of the Board  
For Riana Advisory Services Private Limited



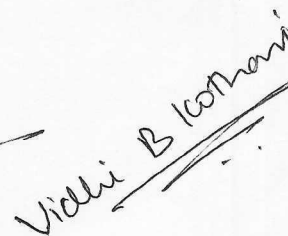
( K. C. JAIN )  
PARTNER  
(M No.37128)  
Place: Mumbai  
Date: 22/05/2025



UDIN : 25037128BMUN0B2979



Manoj Gajendragadkar  
Director  
DIN: 03566429  
Place : Mumbai  
Date : 22/05/2025



Vidhi Kothari  
Director  
DIN: 10100536  
Place : Mumbai  
Date : 22/05/2025

# RIANA ADVISORY SERVICES PRIVATE LIMITED

Registered address: 1202 c/o Riana Business Center, "A" Wing, 12<sup>th</sup> Floor, Kanakia Wallstreet, Chakala, Andheri (East), Mumbai - 400 093  
Tel.: 022 4250 5140: Email - [rianaadvisory@gmail.com](mailto:rianaadvisory@gmail.com) : CIN- U74110MH2014PTC257102

## Notes FORMING PART OF THE BALANCE SHEET AS AT 31st March, 2025.

### Significant Accounting Policies and Notes on Accounts for the year ended 31st March, 2025.

#### 1. SIGNIFICANT ACCOUNTING POLICIES:

##### i) **Basis of Accounting**

The Financial statements are prepared under historical cost basis and Comply with accounting standard issued by Institute of Chartered Accounts of India referred in 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 on fixed assets has been provided on Written down method at the rates specified in Companies Act 2013.

##### v) **Deferred Taxation**

Deferred Tax provided according to Accounting Standard 22.

2. There is no Investment.

3. There is no gratuity liability.

4. There is no contingent liability.

5. 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.

6. The Total expenditure on Directors Travelling expenses Rs. **NIL**.

7. Provision for the Income Tax has been made as per the Tax applicable to the company.

8. **Regrouping** : Previous year's figure have been regrouped, wherever required





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

	(In Thousand) 2024-25	(In Thousand) 2023-24
i) Break up of expenditure incurred on employees who are in receipt of remuneration of not less than,		
(a) Rs.1,02,00,000/- 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
ii) Expenditure in foreign currency	169.26	4015.52
iii) Income in foreign currency	NIL	NIL

For Kalyan Jain & Co.  
(Chartered Accountants)

K.C JAIN  
(PARTNER)



For Riana Advisory Services Pvt Ltd

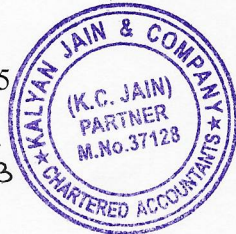
Manoj Gajendragadkar  
Director

Vidhi B Kothari  
Director

Date : 22/05/2025

Place : Mumbai

UDIN- 25037128  
BMUN03  
2779



DIN: 03566429

DIN: 10100536

Dated 22-05-2025