

Allied Blenders and Distillers (UK) Limited  
Balance sheet as at 31 March 2026

Particulars	As at 31 March 2026 (Rs)	As at 31 March 2025 (Rs)	Notes
<b>ASSETS</b>			
<b>I Non-current assets</b>			
Property, plant and equipment			
Capital work-in-progress			
Right of use assets			
Goodwill			
Other intangible assets			
Financial assets			
(i) Investments			
(ii) Loans			
(iii) Other financial assets			
Deferred tax assets (net)			
Income tax (current tax) assets (net)			
Other non-current assets			
<b>Total non-current assets</b>			
<b>II Current assets</b>			
Inventories			
Financial assets			
(i) Trade receivables			
(ii) Cash and cash equivalents (Refer Note 3)			
(iii) Other bank balances			
(iv) Loans			
(v) Other financial assets			
Other current assets			
<b>Total current assets</b>			
<b>TOTAL ASSETS</b>			
<b>EQUITY AND LIABILITIES</b>			
<b>III Equity</b>			
Capital Contribution (Refer Note 3)			
Other equity			
<b>Total equity</b>			
<b>Liabilities</b>			
<b>IV Non-current liabilities</b>			
Financial liabilities			
(i) Borrowings			
(ii) Lease liabilities			
Provisions			
<b>Total non-current liabilities</b>			
<b>V Current liabilities</b>			
Financial liabilities			
(i) Borrowings			
(ii) Lease liabilities			
(iv) Trade payables			
Dues of micro and small enterprises			
Dues of creditors other than micro and small enterprises			
(v) Other financial liabilities			
Other current liabilities			
Provisions			
Current tax liabilities (net)			
<b>Total current liabilities</b>			
<b>TOTAL LIABILITIES</b>			
<b>TOTAL EQUITY AND LIABILITIES</b>			

Summary of significant accounting policies and other explanatory information 2

The accompanying notes form an integral part of the special purpose interim financial statements.

This is the Balance sheet referred to in our report of even date:

For and on behalf of the Board of Directors of

Allied Blenders and Distillers (UK) Limited

  
Ramakrishnan Ramasamy  
Nominee Designated Partner  
DIN: 00773787

Place: Mumbai  
Date: 11-05-2026



Arun Barik  
Nominee Designated Partner  
DIN: 07130542

Place: Mumbai  
Date: 11-05-2026

**Allied Blenders and Distillers (UK) Limited**  
**Statement of profit and loss account for the Yearly Ended 31 March 2026**

Particulars	Yearly Ended 31 March 2026 (Rs)	Yearly Ended 31 March 2025 (Rs)
<b>Revenue</b>		
Revenue from operations (IMPL)	-	-
Other operating revenue	-	-
Other income	-	-
<b>Total Income</b>	-	-
<b>Expenses</b>		
Cost of materials consumed	-	-
Purchases of stock-in-trade	-	-
Changes in inventories of finished goods, stock-in-trade and work-in-progress	-	-
Excise duty	-	-
Employee benefit expense	-	-
Other expenses	-	-
<b>Total expenses (excluding finance cost and depreciation / amortisation)</b>	-	-
<b>Profit before depreciation, finance costs and tax</b>	-	-
Finance costs	-	-
Depreciation and amortisation expenses	-	-
<b>Profit before tax</b>	-	-
<b>Tax expense/(credit), net</b>		
(i) Current tax	-	-
(ii) Deferred tax	-	-
<b>Profit after tax</b>	-	-
<b>Other comprehensive income</b>		
<b>Items that will not be reclassified to profit or loss</b>		
Remeasurement of the defined benefit plans (loss)/gain	-	-
Income tax relating to these items	-	-
<b>Other comprehensive income, net of tax</b>	-	-
<b>Total comprehensive income</b>	-	-
<b>Earnings per equity share:</b>		
Basic and Diluted (in ₹)	-	-
Face value per share (in ₹)	-	-

Summary of significant accounting policies and other explanatory information 2

The accompanying notes form an integral part of the special purpose interim financial statements.

This is the Statement of profit and loss referred to in our report of even date.

For and on behalf of the Board of Directors of

Allied Blenders and Distillers (UK) Limited



**Ramakrishnar Kamaswamy**  
 Nominee Designated Partner

DPIN: 00773787



**Arun Barik**  
 Nominee Designated Partner

DPIN: 07130542

Place: Mumbai

Date: 11-05-2026

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