

**Allied Blenders and Distillers (UK) Limited**  
**Statement of profit and loss for the year ended 31 March 2025**

**Particulars**

**Notes**

	<b>Year ended 31-03-2025 (Rs.)</b>	<b>Year ended 31-03-2024 (Rs.)</b>
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**Income**

Revenue from operations (IMFL)

Other income

**Total Income**

**Expenses**

Cost of materials consumed

Purchases of stock-in-trade

Changes in inventories of finished goods, work-in-progress and stock-in-trade

Excise duty on sales

Employee benefits expense

Other expenses

**Total expenses (excluding finance cost and depreciation / amortisation)**

**Profit before depreciation, finance costs and tax**

Finance costs

Depreciation and amortisation expenses

**Profit before tax**

**Tax expense/(credit), Net**

(i) Current tax

(ii) Deferred tax

**Profit after tax**

**Other comprehensive income**

Items that will not be reclassified to profit or loss

Remeasurement of the defined benefit plans (loss)/gain

Income tax relating to these items

**Other comprehensive income (net of tax)**

**Total comprehensive income**

**Earnings per equity share**

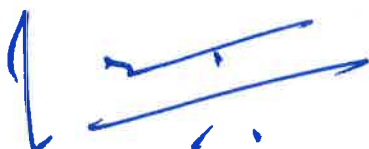
Basic and Diluted (in ₹)

Face Value per share (in ₹)

**Summary of significant accounting policies and other explanatory information**

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

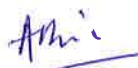
**This is the Statement of profit and loss referred to in our report of even date**



**Ramakrishnan Ramaswamy**  
 Nominee Designated Partner  
 DPIN: 00773787

Place: Mumbai

Date: 10-05-2025



**Arun Barik**  
 Nominee Designated Partner  
 DPIN: 07130542

Place: Mumbai

Date: 10-05-2025

**Allied Blenders and Distillers (UK) Limited**  
**Balance Sheet as at 31 March 2025**

Particulars	Notes	As at 31-03-2025 (Rs.)	As at 31-03-2024 (Rs.)
<b>I ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment			
Right-of-use assets			
Capital work-in-progress			
Goodwill			
Other intangible assets			
Financial assets			
(i) Investments in subsidiaries			
(ii) Investments			
(iii) Loans			
(iv) Other financial assets			
Deferred tax assets (net)			
Income-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			
(iii) Bank balances other than cash and cash equivalents above			
(iv) Loans			
(v) Other financial assets			
Other current assets			
<b>Total current assets</b>			
<b>TOTAL ASSETS</b>			
<b>III EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital			
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			
(iii) Trade payables			
- Total outstanding dues of micro and small enterprises			
- Total outstanding dues of creditors other than micro and small enterprises			
(iv) 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

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

  
**Ramakrishnan Ramaswamy**  
 Director  
 DPIN: 00773787

Place: Mumbai  
 Date: 10-05-2025

  
**Arun Barik**  
 Director  
 DPIN: 07130542

Place: Mumbai  
 Date: 10-05-2025