

K P SHAW BOTTLING PRIVATE LIMITED

BHAGABATIPUR ROAD, KALACHARA
P.O & P.S - CHANDITALA, HOOGHLY
WEST BENGAL - 712702

*STATUTORY AUDIT REPORT FOR THE FINANCIAL YEAR 2023-24
(ASST. YEAR - 2024-25)*

AUDITOR:

S L KHEMKA & CO.

29B Rabindra Sarani,
3rd Floor, Room No: 18E

Kolkata - 700 073

(O): 033-22353485

Independent Auditor's Report

To the Members of
K P SHAW BOTTLING PRIVATE LIMITED

Report on the Audit of Standalone Financial Statements

We have audited the accompanying Standalone financial statements of **K P SHAW BOTTLING PRIVATE LIMITED** ("*the Company*") which comprises the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 31st March 2024, and its **Profit** for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' 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 Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 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.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone 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 standalone 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 statement 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.

Auditors' Responsibilities for the Audit of the Standalone Financial Statements

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 judgment 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.



Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

1. As required by the Companies (Auditor's 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, we give in the **Annexure "A"**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. 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 company does not have any branch office thus audit under sub-section (8) does not apply to the company;
 - d. The Balance Sheet and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
 - e. In our opinion, the aforesaid standalone financial statements comply with Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;



- f. there are no such matters relating to financial transactions or other matters which have adverse effect on the functioning of the company;
- g. on the basis of the written representations received from the directors as on 31st March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
- h. There are no qualifications, reservation or adverse remark relating to the maintenance of the accounts and other matters connected therewith, and
- i. 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**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- j. 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 have pending litigations with Income Tax Department for the A.Y. 2015-16 which would no impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts 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.
 - a) The Management has represented that, to the best of its knowledge and belief, as disclosed in **Notes of accounts** of the Financial Statements, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



- (b) The Management has represented, that, to the best of its knowledge and belief, as disclosed in **Notes of accounts** of the Financial Statements, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The Company has not declared or paid any dividend during the year.
- vi. Based on our examination carried out in accordance with the Implementation Guidance on Reporting on Audit Trail under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (Revised 2024 Edition) issued by the Institute of Chartered Accountants of India, which included test checks, we report that the company has not used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has not operated throughout the year for all relevant transactions recorded in the software.
- vii. Our examination of the audit trail was in the context of an audit of financial statements carried out in accordance with the Standard of Auditing and only to the extent required by Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014. We have not carried out any audit or examination of the audit trail beyond the matters required by the aforesaid Rule 11(g) nor have we carried out any audit or examination of the audit trail.
- viii. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, 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 financial year ended March 31, 2024.

Place: Kolkata
Date: 08.08.2024



For, S L Khemka & Co.
Chartered Accountants
(Firm Regn No.- 325940E)

(CA. Shankar Lal Khemka)
Partner
Membership No.: 053949

UDIN:24053949BKAKCQ6741

Annexure – A of the Independent Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the (Standalone) financial statements for the year ended 31st March 2024, we report that:

- i. In respect of the Company's fixed assets:
 - a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
 - b) All the fixed assets of the company have been physically verified by the management during the year. In our opinion their periodicity of the physical verification is reasonable having regard to the size of the company and nature of its business. No material discrepancies were noticed on such verification.
 - c) 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 properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) as disclosed in the financial statements are held in the name of the Company.
 - d) According to the information and explanations given to us, the Company has not revalued its property, plant and Equipment (including Right of Use assets) and its intangible assets. Accordingly, the requirements under paragraph 3(i)(d) of the Order are not applicable to the Company.
 - e) According to the information and explanations given to us, no proceeding has been initiated or pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made there under. Accordingly, the provisions stated in paragraph 3(i) (e) of the Order are not applicable to the Company.
- ii. In respect of the Company's Inventory:
 - a) As explained to us, inventory has been physically verified by the management at regular intervals during the year. In our opinion and according to explanation given to us, the procedures of physical verification of the inventories followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.
 - b) The company has maintained proper records of inventories.
 - c) According to the information and explanations given to us and as examined by us, there was no material discrepancies noticed on such physical verification of the inventory as compared to the book records.



- d) The Company has been sanctioned working capital limits in excess of Rs. 5 crores in aggregate from Banks/financial institutions on the basis of security of current assets. Quarterly returns / statements filed with such Banks/ financial institutions are in agreement with the books of account.
- iii. According to the information and explanations given to us, the company has not granted any loans, secured or unsecured to Companies, Firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the clauses iii (a), iii (b) and iii (c) of the order are not applicable.
- iv. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans, investments, guarantee and security made.
- v. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of sections 73, 74, 75 and 76 of the Act, the rules framed there under and the Circulars, notifications issued from time to time with regard to the deposits accepted. No order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal in this respect.
- vi. The Central Government of India has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.
- vii. In respect of Statutory Dues:
- a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is generally regular in depositing 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 other statutory dues with the appropriate authorities applicable to it during the year.

According to the information and explanations given to us, no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax, Goods & Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other statutory dues as applicable were in arrears as at 31st March, 2024 for a period of more than six months from the date they became payable except for TDS of Rs 5,24,010/-.



- b) According to the information and explanation given to us, and the records of the company examined by us, there are no dues of Sales Tax or Wealth Tax or Service Tax or Goods & Service Tax or Duty of Customs or Duty of Excise or Value Added Tax or Cess, which have not been deposited on account of any dispute except for the outstanding due of Income Tax as follows:

Name of the statute	Nature of dues	Amount Rs.	Period to which the amount relates	Forum where dispute is pending	Remark s, if any
Appeal	Income Tax	₹12533670	F.Y. 2014-15	CIT (Appeal)	Pending

- viii. In our opinion and according to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company

ix.

- a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender.
- b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- c) In our opinion and according to the information explanation provided to us, money raised by way of term loans during the year have been applied for the purpose for which they were raised.
- d) The company does not have any subsidiary, associate or joint venture, hence reporting the clause (ix)(e) of the order is not applicable to the company.

- x. The company has not raised any money by way of initial public offer or further public offer (including debt instruments) and has not taken any term loans during the year. Accordingly, paragraph 3 (ix) of the order is not applicable.

xi.

- a. To the best of our knowledge and according to the information and explanations given to us, no fraud by the company or no material fraud on the company by its officers or employees has been noticed or reported during the course of our audit.



- b. We have not come across of any instance of fraud by the Company or on the Company during the course of audit of the standalone financial statement for the year ended March 31, 2024, accordingly the provisions stated in paragraph (xi)(b) of the Order is not applicable to the Company.
- c. As represented to us by the management, there are no whistle-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable to company.
- xii. In our opinion and according to the information and explanations given to us, the company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. In our opinion and based on our examination, the Company does not require to comply with provision of section 138 of the Act. Hence, the provisions stated in paragraph 3(xiv) (a) to (b) of the Order are not applicable to the Company.
- xv. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- xvi. In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph clause 3 (xvi) of the Order are not applicable to the Company.
- xvii. Based on the overall review of standalone financial statements, the Company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Hence, the provisions stated in paragraph clause 3 (xvii) of the Order are not applicable to the Company
- xviii. There has been no resignation of the statutory auditors during the year. Hence, the provisions stated in paragraph clause 3 (xviii) of the Order are not applicable to the Company.
- xix. According to the information and explanations given to us and based on our examination of financial ratios, ageing and expected date of realization of financial assets and payment of liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no



material uncertainty exists as on the date of audit report and the 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.

- xx. According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of paragraph (xx)(a) to (b) of the Order are not applicable to the Company
- xxi. The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in the report.

Place: Kolkata
Date: 08.08.2024



For, S L Khemka & Co.
Chartered Accountants
(Firm Regn No.- 325940E)

(CA. Shankar Lal Khemka)
Partner

Membership No.: 053949 .
UDIN: 24053949BKAKCQ6741

Annexure – B to the Independent Auditors' Report

(Referred to in paragraph 1 (f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of K P SHAW BOTTLING PRIVATE LIMITED of even date)

Report on the Internal Financial Controls over financial reporting 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 **K P SHAW BOTTLING PRIVATE LIMITED** ("the Company") as of March 31, 2024 in conjunction with our audit of the 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 ('ICAI'). 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 controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. 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.

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 of the Company.

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, to the best of our information and according to the explanations given to us, 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, 2024 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 (ICAI).

Place: Kolkata
Date: 08/08/2024



For, S L Khemka & Co.
Chartered Accountants
(Firm Regn No.- 325940E)

(CA. Shankar Lal Khemka)
Partner

Membership No.: 053949
UDIN: 24053949BKAKCQ6741

K P SHAW BOTTLING PRIVATE LIMITED

CIN-U74950WB2009PTC136929

BALANCE SHEET AS AT 31ST MARCH, 2024

	NOTES	31.03.2024 Rs.	31.3.2023 Rs.
EQUITY AND LIABILITIES			
SHAREHOLDERS' FUNDS			
Share Capital	4	4,950,000.00	4,950,000.00
Reserves & Surplus	5	23,441,072.72	22,583,613.54
NON CURRENT LIABILITIES			
Long-term borrowings	6	210,468,505.81	205,211,719.22
Deferred Tax Liability	7	2,144,548.53	2,183,410.92
CURRENT LIABILITIES			
Short-term borrowings	8	-	-
Trade Payables	9	5,342,501.00	6,669,350.07
Other Current Liabilities	10	3,020,830.00	1,953,758.05
Short Term Provision	11	342,075.00	322,535.00
TOTAL		249,709,533.06	243,874,386.80
ASSETS			
NON CURRENT ASSETS			
Property, Plant & Equipment and Intangible Assets			
Property, Plant and Equipment	12	61,503,710.70	68,501,643.65
Intangible Assets		40,000.00	40,000.00
Non Current Investments	13	24,393,112.00	23,132,901.00
Long Term Loans & Advances	14	1,905,023.60	2,387,425.60
CURRENT ASSETS			
Inventories	15	25,000,704.18	33,212,198.27
Trade Receivables	16	121,935,865.72	103,625,633.70
Cash and Bank Balances	17	1,374,095.44	1,168,528.56
Short Term Loans and Advances	18	11,431,753.42	11,591,994.22
Other Current Assets	19	2,125,268.00	214,061.80
TOTAL		249,709,533.06	243,874,386.80

Significant Accounting Policies

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The accompanying notes are an integral part of the Financial statements

As per our Report of even date

For **S L KHEMKA & CO**

Chartered Accountants

ICAI Firm Registration No. - 325940E

(FCA SHANKAR LAL KHEMKA)

Partner

Membership No. - 053949

Place: Kolkata

Dated: 08/08/2024

UDIN:24053949BKAKCQ6741

For and on behalf of the Board of Directors

K.P. Shaw Bottling Pvt. Ltd.

Sunny Arora

Managing Director/CEO

DIN:06474655

Pravin Kothandraman Ilango

Director/CEO

DIN: 03559378

K. P. SHAW BOTTLING PVT. LTD.

DIRECTOR

K. P. SHAW BOTTLING PVT. LTD.

DIRECTOR

K P SHAW BOTTLING PRIVATE LIMITED

CIN-U74950WB2009PTC136929

PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2024

	NOTES	2023-24 Rs.	2022-23 Rs.
<u>INCOME</u>			
Revenue from Operations	20	757,093,348.93	552,428,431.08
Other Income	21	9,531,746.88	3,908,542.92
TOTAL INCOME		766,625,095.81	556,336,974.00
<u>EXPENSES</u>			
Cost of raw material consumed	22	641,311,498.68	414,547,428.40
Employee Benefit Expenses	23	18,963,669.00	22,977,529.00
Finance Cost	24	18,833,574.18	20,085,938.09
Depreciation		8,377,457.75	9,597,137.67
Others Expenses	25	77,972,694.06	88,592,895.93
TOTAL EXPENSES		765,458,893.67	555,800,929.09
Profit / (Loss) Before Tax		1,166,202.14	536,044.91
Tax Expenses			
Current Tax		342,075.00	322,535.00
Current Tax relating to prior years		5,530.35	-
Deferred Tax		(38,862.39)	(203,964.20)
Profit/(Loss) for the Year		857,459.18	417,474.11
Earnings per equity share of face value of Rs.10 each	26		
Basic and Diluted (in Rs.)		1.73	0.84
Significant Accounting Policies	3		
The accompanying notes are an integral part of the Financial statements			

As per our Report of even date
For **S L KHEMKA & CO**
Chartered Accountants
ICAI Firm Registration No. - 325940E



(CA SHANKAR LAL KHEMKA)
Partner
Membership No. - 053949
Place: Kolkata
Dated: 08/08/2024
UDIN:24053949BKAKCQ6741

For and on behalf of the Board of Directors
K.P. Shaw Bottling Pvt. Ltd.

K. P. SHAW BOTTLING PVT. LTD.
Sunny Arora

Sunny Arora
Managing Director/CEO
DIN:06474655

DIRECTOR

K. P. SHAW BOTTLING PVT. LTD.

Pravin Kothandraman Ilango
Director/CEO
DIN: 03559378

DIRECTOR

K P SHAW BOTTLING PRIVATE LIMITED

Notes to the Financial Statements for the year ended 31st March, 2024

1 **CORPORATE INFORMATION**

K P SHAW BOTTLING PRIVATE LIMITED is a private limited company domiciled in India and incorporated under the Companies Act.

2 **Basis of Preparation**

The financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply in all material respects with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and Companies (Accounting Standards) Amendment Rules, 2016. The financial statements have been prepared on accrual basis under the historical cost convention except stated otherwise. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year except stated otherwise.

3 **SIGNIFICANT ACCOUNTING POLICIES**

3.1 **Use of Accounting Estimates**

The preparation of the financial statements in conformity with Indian GAAP requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenditure during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results materialise.

3.2 **Inventories**

Finished goods are valued at lower of cost and net realizable value. Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on Average Cost Basis.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

3.3.a) **Property, Plant and Equipment**

Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met, directly attributable cost of bringing the asset to its working condition for the intended use and initial estimate of decommissioning, restoring and similar liabilities. Any trade discounts and rebates are deducted in arriving at the purchase price. Such cost includes the cost of replacing part of the plant and equipment. Interest on borrowed funds, if any, used to finance the acquisition of fixed assets, is capitalized up to the date the assets are ready for its intended use. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

b) **Intangible Fixed Assets**

Intangible assets are carried at cost less accumulated amortization and impairment losses. Subsequent expenditure on an intangible asset after its purchase / completion is recognised as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.



K. P. SHAW BOTTLING PVT. LTD.

DIRECTOR

K. P. SHAW BOTTLING PVT. LTD.

K P SHAW BOTTLING PRIVATE LIMITED

Notes to the Financial Statements for the year ended 31st March, 2024

3.4 Depreciation on Property, Plant and Equipment

The Company has adopted the useful life as specified in Schedule II of the Companies Act, 2013. Hence, depreciation on tangible assets, other than land, is provided over the estimated useful life of the assets, in accordance with the Schedule II of the Companies Act, 2013. The residual value of assets is considered at 5%. Due to application of Schedule II to the Companies Act, 2013 and Revised AS10, the company has changed the manner of depreciation for its property, plant and equipment. Now, the company identifies and determines cost of each component/ part of the asset separately, if the component/ part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset. These components are depreciated separately over their useful lives; the remaining components are depreciated over the life of the principal asset.

Amortization on Intangible Assets

The amortization period and the amortization method are reviewed at least at the end of each financial year. If the expected useful life of the asset is significantly different from previous estimates, the amortization period is changed accordingly. If there has been a significant change in the expected pattern of economic benefits from the asset, the amortization method is changed to reflect the changed pattern.

3.5 Impairment of Assets

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment loss is recognized wherever the carrying amount of assets/ cash generating unit exceeds its net selling price or value in use, whichever is higher.

3.6 Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised:

Sale of Goods

Sales are recognised, gross of Excise duty and production fees but net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. The company paid Excise Duty and additional Excise duty and production fees to the State government at time production but after completion of sale to authorised shops, the state government refunded the same to company. Hence, they are included in revenue.

Interest

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the applicable rate of interest.

3.7 Investments

Current investments are carried in the financial statements at lower of cost and fair value. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

The cost of investments comprises acquisition charges such as brokerage, fees and duties.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

3.8 Borrowing Cost

Borrowing costs include interest; amortization of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds by the company to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss and that attributable to the acquisition and construction of qualifying assets is added to the cost, up to the date when such assets are ready for their intended use.



K. P. Shaw Bottling Pvt. Ltd.
Sunny
Director
K. P. Shaw Bottling Pvt. Ltd.

K P SHAW BOTTLING PRIVATE LIMITED

Notes to the Financial Statements for the year ended 31st March, 2024

3.9 Employee Benefits

Gratuity

None of the employees was eligible to get the benefit under payment of Gratuity Act, 1972. None of the employees is entitled to leave encashment as they have availed the leave due to them.

3.10 Taxes on Income

Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the provisions of Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the company.

Deferred tax liabilities are recognised for all timing differences. Deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. If the company has carry forward of unabsorbed depreciation or carry forward losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidences that they can be realised against future taxable profits. At each reporting date, the company re-assesses unrecognised deferred tax assets of earlier years and recognizes it to the extent that it has become reasonably or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off.

3.11 Earnings per share

Basic Earnings per share are calculated by dividing the net profit /loss for the period attributable to equity shareholders (after deduction of taxes and preference dividend, if any) by the weighted average number of equity shares outstanding during the year. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

3.12 Provisions

A provision is recognised when the company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

3.13 Contingent Liabilities & Contingent Assets

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. The company does not recognise the contingent liability but discloses its existence in the financial statements. Contingent assets are neither recognised nor disclosed in the financial statements



K. P. SHAW BOTTLING PVT. LTD.
Sunny

DIRECTOR

K. P. SHAW BOTTLING PVT. LTD.

K P SHAW BOTTLING PRIVATE LIMITED
CIN-U74950WB2009PTC136929
BHAGABATIPUR ROAD, KALACHARA, P.O & P.S - CHANDITALA, HOOGHLY, W.B - 712702
CASH FLOW STATEMENT FOR THE YEAR ENDED 31-03-24

	3/31/2024	3/31/2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/Loss After Tax	857,459.18	417,474.11
Adjustment for		
Depreciation	8,377,457.75	9,597,137.67
Deferred Tax, Provisions & Interest	19,142,317.14	20,204,959.07
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	28,377,234.07	29,802,096.74
Adjustment for		
Decrease/ (Increase) in Inventories	8,211,494.09	(5,154,364.79)
Decrease/ (Increase) in Trade Receivables	(18,310,232.02)	19,730,385.01
Decrease/ (Increase) in Other Current Assets	(1,911,206.20)	1,320,165.20
Decrease/ (Increase) in Trade Payables	(1,326,849.07)	(28,542,934.60)
Decrease/ (Increase) in Other Liabilities	1,067,071.95	(5,289,988.06)
Decrease/ (Increase) in Provisions	19,540.00	(1,015,465.00)
CASH FLOW FROM OPERATING ACTIVITIES	(12,250,181.25)	(18,952,202.24)
Income Tax Paid	16,127,052.82	11,267,368.61
	347,605.35	322,535.00
NET CASH FLOW FROM/ (USED IN) OPERATING ACTIVITIES	15,779,447.47	10,944,833.61
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Sale of Non - Current Investment	(1,260,211.00)	(1,557,901.00)
Purchase of Fixed Assets	(1,379,524.80)	(8,438,662.02)
NET CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES	(2,639,735.80)	(9,996,563.02)
C. CASH FLOW FROM FINANCE ACTIVITIES		
Proceeds/ Repayment of Short Term Loan & Advances	160,240.80	4,916,581.33
Proceeds/ Repayment of Long Term Borrowings	5,256,786.59	10,628,953.47
Proceeds/ Repayment of Short Term Borrowings	482,402.00	4,291,043.00
Proceeds/ Repayment of Loan & Advances	(18,833,574.18)	(20,085,938.09)
Interest Paid		(249,360.29)
NET CASH FLOW FROM FINANCE ACTIVITIES	(12,934,144.79)	(249,360.29)
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS [A + B + C]	205,566.88	699,910.30
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	1,168,528.56	468,618.26
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	1,374,095.44	1,168,528.56

As per our report of even date

S L Khemka & Co.
Chartered Accountants
Membership No.053949
Place: Kolkata, Date: 08th Day of August, 2024.



DIRECTOR
Director

DIRECTOR

K. P. SHAW BOTTLING PVT. LTD. K. P. SHAW BOTTLING PVT. LTD.

K P SHAW BOTTLING PRIVATE LIMITED

CIN-U74950WB2009PTC136929

Notes on Financial Statements for the Year ended 31st March, 2024

	31.03.2024	31.03.2023
	Rs.	Rs.

4. SHARE CAPITAL

Authorised Shares

4,95,000 (P.Y.4,95,000) Equity shares of Rs 10/- each	4,950,000.00	4,950,000.00
	<u>4,950,000.00</u>	<u>4,950,000.00</u>

Issued, Subscribed and Paid up Shares

4,95,000 (P.Y.4,95,000) Equity Shares of Rs. 10/- each fully paid-up	4,950,000.00	4,950,000.00
	<u>4,950,000.00</u>	<u>4,950,000.00</u>

a) Terms/rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. In the event of Liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. the distribution will be in proportion to the number of equity shares held by the shareholders.

b) Reconciliation of shares outstanding at the beginning and at the end of the reporting period

Particulars	31st March, 2024		31st March, 2023	
	No. of shares	Rs. (IN LAKHS)	No. of shares	Rs. (IN LAKHS)
At the beginning of the period	495,000	4,950,000.00	495,000	4,950,000.00
Issued during the period	-	-	-	-
Outstanding at the end of the period	495,000	4,950,000.00	495,000	4,950,000.00

c) Details of shareholders holding more than 5% shares in the Company

Equity shares of Rs.10/- each fully paid up	31st March, 2024		31st March, 2023	
	No. of shares	% holding	No. of shares	% holding
C Nanda Kumar	49,500	10.00%	49,500	10.00%
Samir Deb	49,500	10.00%	49,500	10.00%
Sagar Wines Maketeers Pvt. Ltd.	247,000	49.90%	247,000	49.90%
Umesh Arora	132,000	26.67%	132,000	26.67%

K. P. SHAW BOTTLING PVT. LTD.

Sunny

DIRECTOR



K. P. SHAW BOTTLING PVT. LTD.

DIRECTOR

K P SHAW BOTTLING PRIVATE LIMITED

CIN-U74950WB2009PTC136929

Notes on Financial Statements for the Year ended 31st March, 2024

	31.03.2024	31.03.2023
	Rs.	Rs.

d) Details of shares held by promoters at the end of the period

Promoter	31st March, 2024		31st March, 2023		% Change during the year
	No. of shares	% holding	No. of shares	% holding	
Sagar Wines Makeeters Pvt. Ltd.	247,000	49.90%	247,000	49.90%	0.00%
Umesh Arora	132,000	26.67%	132,000	26.67%	0.00%
Kothandaraman Ilango	8,500	1.72%	8,500	1.72%	0.00%
Rakesh Beharilal Arora	8,500	1.72%	8,500	1.72%	0.00%
C Nanda Kumar	49,500	10.00%	49,500	10.00%	0.00%
Samir Deb	49,500	10.00%	49,500	10.00%	0.00%

5. RESERVES AND SURPLUS

Securities Premium Reserve

As per Last Financial Statement

48,210,000.00 48,210,000.00

[A]

48,210,000.00 48,210,000.00

Surplus/(Deficit) in the statement of Profit and Loss

Balance as per last Financial Statement

(25,626,386.46) (26,043,860.56)

Add: Profit/(Loss) for the year

857,459.18 417,474.10

Less: Transferred to Statutory Reserve

- -

Net Surplus/(Deficit) in the statement of Profit and Loss

[B]

(24,768,927.28) (25,626,386.46)

Total Reserves and Surplus

[A+B]

23,441,072.72 22,583,613.54



K. P. SHAW BOTTLING PVT. LTD.

Sunny

DIRECTOR

K. P. SHAW BOTTLING PVT. LTD.

DIRECTOR

CIN-U74950WB2009PTC136929

	31.03.2024 Rs.	31.03.2023 Rs.
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Secured Loan:

Term Loan

ICICI Term Loan	23,624,952.30	30,900,090.42
ICICI Car Loan	7,340,622.00	10,620,306.00
ICICI Bank ECL Loan	26,858,333.33	29,300,000.00
ICICI Bank OVERDRAFT	107,462,664.18	109,606,982.80
(Secured by pledge of fixed deposit)	165,286,571.81	180,427,379.22

Loans from Related party

UnSecured Considered good

Sagar Wines Mareketeers Pvt Ltd	13,875,303.00	3,022,084.00
Umesh Arora	-	1,026,630.00
Mohan Bros. Drink Pvt Ltd	15,606,631.00	15,735,626.00
Uni Wears Ltd.	700,000.00	-

Loans from Others

UnSecured Considered good

Pabitradhara Realestate Developers Pvt. Ltd.	15,000,000.00	5,000,000.00
	210,468,505.81	205,211,719.22

Closing wdv of net block as per Companies Act, 2013

61.503.710,70	68.501.643,65
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Closing wdv of net block as per Income Tax Act, 1961

53.255.447.13	60.103.909.33
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Excess Depreciation Provided under Companies Act

8.248.263,57	8.397.734,32
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(Deferred Tax Asset / Liabilities)

Deferred Tax Liability (Net)	2,144,548.53	2,183,410.92
Less : Deferred tax liability Opening	2,183,410.92	2,387,375.12
Deferred tax liability to be provided / (written back)	(38,862.39)	(203,964.20)

8. SHORT TERM BORROWING

9. TRADE PAYABLES

Sundry Creditor for Goods	5,342,501.00	6,669,350.07
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Particulars		Ageing Schedule of Trade Payable	
		As on 31.03.2024	As on 31.03.2023
(i) Undisputed dues- MSME			-
(ii) Undisputed dues- Others			
Less than 1 year		5,342,501.00	6,669,350.07
1-2 years			
2-3 years			-
More Than 3 years		-	-
(iii) Disputed dues - MSME		-	-
(iv) Disputed dues - Others		-	-
TOTAL		Rs. 5,342,501.00	Rs. 6,669,350.07

10. OTHER CURRENT LIABILITIES

Other Payables

Liability for Expenses	1,313,181.00	1,101,193.00
Auditor Fees Payable	75,000.00	40,000.00
Advances from customers	500,000.00	-
Statutory Liabilities	1,126,371.00	812,565.05
GST Payable	6,278.00	-
	<u>3,020,830.00</u>	<u>1,953,758.05</u>

K. P. SHAW BOTTLING PVT. LTD.

DIRECTOR

K. P. SHAW BOTTLING PVT. LTD.

DIRECTOR



K P SHAW BOTTLING PRIVATE LIMITED

CIN-U74950WB2009PTC136929

Notes on Financial Statements for the Year ended 31st March, 2024

	31.03.2024 Rs.	31.03.2023 Rs.
11. SHORT TERM PROVISIONS		
Provision for Tax	342,075.00	322,535.00
	<u>342,075.00</u>	<u>322,535.00</u>
12. PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS		
Property, Plant & Equipment	61,503,710.70	68,501,643.65
Intangible Assets	40,000.00	40,000.00
	<u>61,543,710.70</u>	<u>68,541,643.65</u>
13. NON CURRENT INVESTMENTS		
Fixed Deposit with ICICI Bank	24,393,112.00	23,132,901.00
	<u>24,393,112.00</u>	<u>23,132,901.00</u>
14. LONG TERM LOAN AND ADVANCES		
Loans to related parties		
(Unsecured considered good)	-	482,402.00
Loan to Others		
(Unsecured considered good)	1,905,023.60	1,905,023.60
	<u>1,905,023.60</u>	<u>2,387,425.60</u>
15. INVENTORIES		
Raw Material & Finished Goods	25,000,704.18	33,212,198.27
(As per inventories taken, valued & certified by management)	<u>25,000,704.18</u>	<u>33,212,198.27</u>
16. TRADE RECEIVABLES		
Sundry Debtors	121,935,865.72	103,625,633.70
	<u>121,935,865.72</u>	<u>103,625,633.70</u>

Particulars	Ageing Schedule of Trade Receivable	
	31.03.2024	31.03.2023
A. Secured Trade Receivables	-	-
B. Unsecured Trade Receivables		
(i) Undisputed Trade Receivables - Considered good		
Less than 6 months	121,935,865.72	103,625,633.70
6 months - 1 year		
1-2 years		
2-3 years		
More than 3 years		
(ii) Undisputed Trade Receivables - Considered doubtful	-	-
(iii) Disputed Trade Receivables - Considered good	-	-
(iv) Disputed Trade Receivables - Considered doubtful	-	-
TOTAL	121,935,865.72	103,625,633.70



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K P SHAW BOTTLING PRIVATE LIMITED

CIN-U74950WB2009PTC136929

Notes on Financial Statements for the Year ended 31st March, 2024

	31.03.2024 Rs.	31.03.2023 Rs.
17. CASH & BANK BALANCES		
<u>Cash and Cash Equivalents</u>		
Balance with Banks		
In Current Account	444,916.44	82,481.04
Cash in Hand	929,179.00	1,086,047.52
	<u>1,374,095.44</u>	<u>1,168,528.56</u>
18. SHORT TERM LOAN AND ADVANCES		
Advance recoverable in cash or kind or for value to be received (Unsecured and considered good)		-
<u>Prepaid Expenses :</u>	800,000.00	795,000.00
<u>Balance with Government Authority</u>	1,182,432.30	1,202,407.71
TDS & TCS Receivable	283,889.00	184,466.35
Sales Tax F.Y.- 2016-17	42,912.00	42,912.00
Income Tax Appeal	107,000.00	107,000.00
<u>Security Deposits</u>	1,462,203.00	1,462,203.00
<u>Excise Book Balance</u>		-
<u>GST Receivable</u>	7,553,317.12	7,798,005.16
	<u>11,431,753.42</u>	<u>11,591,994.22</u>
19. OTHER CURRENT ASSETS		
Staff Advance	335,342.00	-
Other Advance	1,789,926.00	214,061.80
	<u>2,125,268.00</u>	<u>214,061.80</u>
20. REVENUE FROM OPERATION		
Sales Value	339,196,632.91	319,828,561.16
Excise Duty on Sales	392,451,088.50	208,445,316.72
Production Fees on Sales to Govt.	25,445,627.52	24,154,553.20
	<u>757,093,348.93</u>	<u>552,428,431.08</u>
21. OTHER INCOME		
Job Work (Bottling)	7,753,129.68	2,548,871.00
Discount Received	4,577.00	7,686.71
Rent Received	102,000.00	56,000.00
Interest on FD	1,400,235.00	1,174,107.00
Sundry Debit /Credit balance Written back (net)	-	74,327.80
Interest on Income Tax	-	47,541.00
Cash Back against Card	271,805.20	9.41
	<u>9,531,746.88</u>	<u>3,908,542.92</u>



K. P. SHAW BOTTLING PVT. LTD.

Sunny Kumar

DIRECTOR

K. P. SHAW BOTTLING PVT. LTD.

DIRECTOR

K P SHAW BOTTLING PRIVATE LIMITED

CIN-U74950WB2009PTC136929

Notes on Financial Statements for the Year ended 31st March, 2024

	31.03.2024 Rs.	31.03.2023 Rs.
22. Cost of raw material consumed		
Opening Stock of Raw Material	33,212,198.27	28,057,833.48
Add: Purchased during the Year	203,877,032.67	185,081,117.37
Add: Direct Expenses	429,222,971.92	234,620,675.82
Less: Inventory at the end of the year	(25,000,704.18)	(33,212,198.27)
	641,311,498.68	414,547,428.40
23. EMPLOYEE BENEFIT EXPENSES		
Wages	3,630,480.00	3,310,166.00
Director Remuneration	-	300,000.00
Employer's ESI, EPS & PF Contribution	1,107,317.00	1,226,858.00
Salaries & Allowance	12,197,899.00	16,254,043.00
Bonus	1,789,738.00	1,496,827.00
Leave Encashment	87,000.00	26,000.00
Staff Welfare Expense	151,235.00	363,635.00
	18,963,669.00	22,977,529.00
24. FINANCE COST		
Interest on Car loan	665,123.00	823,312.00
Interest on Secured Loan	-	688,893.00
Interest on Term Loan	2,708,206.40	3,163,864.59
Interest on OD	10,422,767.00	3,910,118.00
Interest on ECL Loan	2,699,491.00	2,565,950.00
Interest on Unsecured loan	2,127,296.00	-
Interest on TDS & TCS	18,409.00	3,048.00
Bank Charges	46,079.78	33,716.77
Interest on WDCL	-	8,892,020.73
Processing Charges	146,202.00	5,015.00
	18,833,574.18	20,085,938.09



K. P. SHAW BOTTLING PVT. LTD.

Sunny

DIRECTOR

K. P. SHAW BOTTLING PVT. LTD.

DIRECTOR

K P SHAW BOTTLING PRIVATE LIMITED

CIN-U74950WB2009PTC136929

Notes on Financial Statements for the Year ended 31st March, 2024

	31.03.2024 Rs.	31.03.2023 Rs.
25. OTHER EXPENSES		
Consumable Goods	-	402,353.94
Electricity Expenses	1,359,778.00	1,394,740.00
Laboratory Expenses	7,250.00	21,094.00
Loading & Unloading Expenses	7,694,213.00	5,356,321.00
LEI Renewals Fees	5,049.00	-
Carriage Outward	10,717,920.00	11,023,321.50
Car Running & Up Keep Maintenance	382,870.73	353,910.21
Commission & Brokerage	1,332,209.00	755,888.00
Filling Fees (ROC)	11,000.00	1,870.00
General Expenses	1,312,152.00	2,537,368.76
Interest & Late fees GST	18,506.00	-
Interest on Income Tax	17,291.00	-
Labour Charges	4,826,025.00	4,436,653.00
Medical Expenses	2,176.00	2,358.00
Marketing Promotion Expenses	18,074,934.77	33,081,666.59
Professional & Cosultancy Fees	2,176,500.00	417,000.00
Rates and Taxes	232,461.58	230,410.26
Renewal Fees on Barcode	12,696.80	10,750.00
Sales Promotion	2,250,000.00	2,577,083.00
Telephone & Mobile Expenses	130,503.56	150,379.26
Travelling & Conveyance	1,038,961.34	1,060,003.70
Pollution Renewal fees	-	117,158.00
Car Hiring Exp	5,000.00	7,800.00
Courier Expenses	2,896.00	2,288.00
Canteen Expenses	893,278.00	831,268.00
Donation & Subscription	47,550.00	131,151.00
Technical Services	767,192.00	1,541,824.00
Employer's Professional Tax	2,500.00	2,500.00
Excise Licence Renewal & Other Expenses	830,679.00	2,319,866.00
Power & Fuel	68,000.00	1,039,353.91
House Keeping Exp	6,725.00	2,725.00
Insurance	208,275.47	211,624.00
Label and Trade Mark Registration Fees	95,000.00	90,000.00
Discount	4,488,065.80	2,448,139.00
Franchisee Fee	1,100,000.00	500,000.00
Leakage & Shortage	175.84	422.00
Legal Expenses	84,840.00	64,080.00
Office Expenses	78,397.00	155,488.00
Office Puja Expenses	71,664.00	148,597.00
Postage & Telegrams	575.00	-
Printing & Stationery	74,167.58	507,379.02
Rent	540,000.00	720,000.00
Repair & Maintanance	618,673.11	1,130,628.99
Security Guard Expenses	270,000.00	280,919.00
Software Renewal Fees	17,700.00	17,253.00
Brandowner Entitlement	16,020,621.87	12,417,918.00
Production Fees to Govt.	3,175.00	-
R/off	45.61	0.25
Payment to Auditors		
As Auditors - Other Audit Fees	35,000.00	51,342.54
As Auditors - Statutory Audit Fees	40,000.00	40,000.00
	77,972,694.06	88,592,895.93

K. P. SHAW BOTTLING PVT. LTD.
Sunny

DIRECTOR

K. P. SHAW BOTTLING PVT. LTD.

DIRECTOR

K P SHAW BOTTLING PRIVATE LIMITED

CIN-U74950WB2009PTC136929

Notes on Financial Statements for the Year ended 31st March, 2024

	31.03.2024 Rs.	31.03.2023 Rs.
26. EARNINGS PER SHARE (EPS)		
i) Net Profit/(Loss) after tax as per Statement of Profit and Loss attributable to Equity Shareholders Rs. (IN LAKHS)	857,459.18	417,474.11
ii) Number of Equity Shares used as denominator for calculating EPS	495,000	495,000
iii) Basic and Diluted Earnings per share (In Rs.)	1.73	0.84
iv) Face Value per Equity Share (In Rs.)	10.00	10.00
27. Estimated amount of capital contracts remaining to be executed on capital account and not provided for (net of advances)	NIL	NIL
28. Earnings in Foreign Currency	NIL	NIL
29. Foreign Currency outgo	NIL	NIL
30. a) Dues to Small Scale Industrial undertaking as on the Balance Sheet date is Nil, based on informations received by the management.		
b) As per the information available with the company, there are no amounts payable or paid during the year, which are required to be disclosed as per section 22 of the Micro, Small and Medium Enterprises Act, 2006.		
31. In Terms of the Accounting Standard 18 pertaining to "Related Party Disclosure" issued by the ICAI, Related party Transaction are as follows:-		

RELATED PARTY DISCLOSURES. (As Identified by the management)**A) Name of Related Party and Description of Relationship****I) Key Managerial Person (KMP) & Relatives of KMP**

Pradip Narayan Jaiswal
Anil Kumar Jaiswal
Sunny Arora
Pravin Kothandaraman Ilango
Rakshit Rakesh Arora
Vishal Jaiswal
Aditi Jaiswal
Akshat Jaiswal
Swati Arora
Supriya Arora
Sunita Arora
Umesh Arora

Director
Director
Director
Director
Director
Director's Relative
Director's Relative
Director's Relative
Director's Relative
Director's Relative
Director's Relative
Director's Relative

II) Enterprise owned or Significantly Influenced by (I) above:

Franky Spirits Pvt. Ltd.
Sagar Wines Maketeers Pvt. Ltd.
Askus Logistics Pvt. Ltd.
Mohan Brothers (Drinks) Pvt. Ltd.
UNI Wears Ltd.



K. P. SHAW BOTTLING PVT. LTD.

Sunny Arora

DIRECTOR

K. P. SHAW BOTTLING PVT. LTD.

DIRECTOR

K P SHAW BOTTLING PRIVATE LIMITED

CIN-U74950WB2009PTC136929

Notes on Financial Statements for the Year ended 31st March, 2024

	31.03.2024		31.03.2023	
	Rs.		Rs.	
B) Related party Transactions & Balances				
<u>Nature of Transaction</u>	<u>Referred In A(I) Above</u>		<u>Referred In A(II) Above</u>	
	<u>3/31/2024</u>	<u>3/31/2023</u>	<u>3/31/2024</u>	<u>3/31/2023</u>
<u>DIRECTOR REMUNERATION</u>				
Anil Kumar Jaiswal	-	300,000.00	-	-
<u>Office Rent</u>				
Sunita Arora	45,000.00	720,000.00	-	-
Swati Arora	225,000.00	-	-	-
Supriya Arora	225,000.00	-	-	-
<u>General Expenses</u>				
Rakesh Beharilal Arora	-	1,159,832.76	-	-
Kothandaraman Ilango	-	713,073.00	-	-
<u>Marketing Promotion Expenses</u>				
Franky Spirits Pvt. Ltd.	-	-	-	-
<u>Loan Received</u>				
Sagar Wines Mareketeers Pvt Ltd	-	-	126,900,000.00	147,900,000.00
Mohan Brothers (Drinks) Pvt. Ltd.	-	-	-	175,000,000.00
Franky Spirits Pvt Ltd	-	-	-	13,580,000.00
UNI Wears Ltd.	-	-	700,000.00	-
Umesh Arora	-	1,000,000.00	-	-
Rakesh Beharilal Arora	1,200,000.00	-	-	-
Rakhee Rakshit Arora	1,000,000.00	-	-	-
<u>Loan Paid</u>				
Sagar Wines Mareketeers Pvt Ltd	-	-	116,768,681.00	177,086,870.00
Mohan Brothers (Drinks) Pvt. Ltd.	-	-	1,527,816.00	2,000,000.00
Umesh Arora	1,033,205.00	300,000.00	-	-
Rakesh Beharilal Arora	1,200,000.00	-	-	-
Rakhee Rakshit Arora	1,000,000.00	-	-	-
<u>Interest paid</u>				
Sagar Wines Mareketeers Pvt Ltd	-	-	721,900.00	172,936.00
Umesh Arora	6,575.00	49,389.00	-	-
Franky Spirits Pvt Ltd	-	-	-	-
Mohan Brothers (Drinks) Pvt. Ltd.	-	-	1,398,821.00	397,674.00
<u>Balance of Loan Taken</u>				
Sagar Wines Mareketeers Pvt Ltd	-	-	13,875,303.00	3,022,084.00
Mohan Brothers (Drinks) Pvt. Ltd.	-	-	15,606,631.00	15,735,626.00
UNI Wears Ltd.	-	-	700,000.00	-
Umesh Arora	-	1,026,630.00	-	-
Rakesh Beharilal Arora	-	-	-	-
Rakhee Rakshit Arora	-	-	-	-
<u>Loan & Advance Given</u>				
Anil Kumar Jaiswal	-	-	-	-
Franky Spirits Pvt Ltd	-	-	10,246,400.00	-
<u>Loan & Advance Repaid</u>				
Franky Spirits Pvt Ltd	-	-	2,981,104.00	-
<u>Balance of Loan & Advance Given</u>				
Vishal Jaiswal	-	800,000.00	-	-
Aditi Jaiswal	-	700,000.00	-	-
Franky Spirits Pvt. Ltd.	-	-	16,649,286.00	9,383,990.00

32. Disclosures of 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:

Type of Borrower	Amount of Loan or Advance in the nature of Loan Outstanding		Percentage to the Total Loan and Advances in the nature of Loans	
	31.03.2024 Rs.	31.03.2023 Rs.	31.03.2024 Rs.	31.03.2023
Promoters	-	-	-	-
Directors	-	-	-	0.00%
KMPs	-	-	-	-
Related Parties	16,649,286.00	10,883,990.00	100%	100%
Total	16,649,286.00	10,883,990.00	100%	100.00%



K P SHAW BOTTLING PRIVATE LIMITED

CIN-U74950WB2009PTC136929

Notes on Financial Statements for the Year ended 31st March, 2024

- | | 31.03.2024
Rs. | 31.03.2023
Rs. |
|--|-------------------|-------------------|
|--|-------------------|-------------------|
33. Neither any proceedings have been initiated nor any proceedings are pending against the Company for holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 and the Rules made thereunder. In view of this, the disclosure requirement in terms of Para 6(Y)(vi) of Part I of Schedule-III of the Act are not applicable to the Company.
34. There is a pending dispute of outstanding Income tax Liability of Rs. 12533670/- at CIT(Appeal) for the F.Y. 2014-15 against the Company.
35. All Title Deeds of Immovable property are held in the name of the company as on the date of balance sheet.
36. The Company has not been declared as Wilful Defaulter by any Bank or Financial Institutions or other lender and therefore, the disclosure requirement w.r.t Wilful Defaulter in terms of Para 6(Y)(viii) of Part I of Schedule-III of the Act are not applicable to the company
37. The Company does not have any transactions with companies struck off under section 248 of the companies Act, 2013 as on the Balance Sheet date.
38. The registration of charges or the satisfaction of charges have been done within the statutory period thus disclosure in terms of Para 6(Y)(x) of Part I of Schedule-III of the Act are not applicable to the Company.
40. A. During the year under Audit, the company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including Foreign Entities (Intermediate) with such understanding (whether recorded in writing or otherwise) as mentioned in Para 6(Y)(xiv)(A) of Schedule-III and therefore, disclosure requirement as to Utilization of Borrowed Funds and Share Premium in terms of Para 6(Y)(xiv)(A) of Part I of Schedule-III of the Act are not applicable to the Company.
- B. During the year under Audit, the Company has not received funds from any person(s) or entity(ies), including Foreign Entities (Funding Party) with the understanding (whether recorded in writing or otherwise) as mentioned in Para 6(Y)(xiv)(B) of Schedule-III of the Act and therefore, disclosure requirement as to Utilization of Borrowed Funds and Share Premium in terms of Para 6(Y)(xiv)(B) of Part I of Schedule-III of the Act are not applicable to the Company.

41. Disclosures of various Ratios as required by Division I, Schedule III of The Companies Act, 2013 as revised on 24th March, 2021.

Sl No	Particulars	Numerator	Denominator	As on 31.03.2024	As on 31.03.2023
(a)	Current Ratio	Current Assets	Current Liabilities	18.594	16.747
(b)	Debt - Equity Ratio	Long Term Debts	Shareholder's Fund	7.413	7.453
(c)	Debt Service Coverage Ratio	EBIDTA	Total Long Term Debts Serviced & Finance Cost	1.178	0.984
(d)	Return on Equity Ratio	Net Profit	Average Share Holder Fund	0.030	0.015
(e)	Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory	22.033	18.780
(f)	Trade Receivable Turnover Ratio	Net Credit Revenue from Operations	Average Trade Receivables	0.000	0.000
(g)	Trade Payable Turnover Ratio	Net Credit Purchases	Average Trade Payables	0.000	0.000
(h)	Net Capital Turnover Ratio	Revenue from Operations	Average Working Capital	5.150	4.138
(i)	Net Profit Ratio	Net Profit	Revenue from Operations	0.001	0.001
(j)	Return on Capital Employed	Profit Before Interest & Tax	Capital Employed	0.084	0.089
(k)	Return on Investment	Net Profit	Shareholder's Fund	0.030	0.015



K. P. SHAW BOTTLING PVT. LTD.

Sunny Jha

DIRECTOR

K. P. SHAW BOTTLING PVT. LTD.

DIRECTOR

K P SHAW BOTTLING PRIVATE LIMITED

CIN-U74950WB2009PTC136929

Notes on Financial Statements for the Year ended 31st March, 2024

	31.03.2024 Rs.	31.03.2023 Rs.
42.	The Changes in the ratio of Debt Service Coverage Ratio, Return on Equity Ratio and Return on Investment is more than 25% when compared to preceeding year ratios. The reasons for such changes are enumerated below: The Debt Service Coverage Ratio has increased by 121.66% as compared to previous year due to increases in Long Term Debt Serviced during the year. Return on Equity Ratio has increased by 99.19% as compared to previous year due to Increase in Net Profit during the year. The Return on Investment has increased by 99.19% as compared to previous year due to Increase in Net Profit during the year.	
43.	The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961). Hence, reporting in terms of Para 5(ix) of Part II of Schedule-III of the Act is not applicable to the Company.	
44.	The company is not covered under section 135 of the Companies Act, 2013. Hence, reporting in terms of Para 5(x) of Part II of Schedule-III of the Act is not applicable to the Company.	
45.	No investment has been made in companies beyond the specific layers, thus the disclosure requirement w.r.t Compliance with number of layers of Companies in terms of Para 6(Y)(xi) of Part I of Schedule-III of the Act are not applicable to the Company.	
46.	The Management has decided to show the Revenue from Operation including of Excise duty on Sales and Production Fees on Sales to Govt.	
47.	The company has neither traded nor invested in Crypto currency or Virtual Currency during the financial year. Hence, reporting in terms of Para 5(xi) of Part II of Schedule-III of the Act is not applicable to the Company.	
48.	Figures of the previous year have been regrouped/reclassified, wherever necessary to confirm to the current year's presentation.	
49.		

As per our Report of even date
For **S L KHEMKA & CO**
Chartered Accountants
ICAI Firm Registration No. - 325940E

(**FCA SHANKAR LAL KHEMKA**)
Partner
Membership No. - 053949
Place: Kolkata
Dated: 08/08/2024
UDIN:24053949BKAKCQ6741



For and on behalf of the Board of Directors
K.P. Shaw Bottling Pvt. Ltd.

Sunny Arora
K. P. Shaw Bottling Pvt. Ltd.

Sunny Arora
Managing Director/CEO
DIN:06474655

Director

K. P. Shaw Bottling Pvt. Ltd.

Pravin Kothandraman Ilango
Director/CEO
DIN: 03559378
Place: Kolkata
Dated:

Director

K P SHAW BOTTLING PRIVATE LIMITED

CIN-U74950WB2009PTC136929

Notes forming integral part of the Balance Sheet as at 31st March, 2024

(Amount in `)

Note No:- 12. Property, Plant & Equipments

Particulars	Opening Balance as on 01.04.2023	Addition/ (Deletion) during the year	Closing Balance as on 31.03.2024	Depreciation		Net Block	
				Up To 31.03.2023	For the year	Total as on 31.03.2024	W.D.V. as on 31.03.2024
LAND & DEVELOPMENT	7,406,549.00		7,406,549.00	-	-	-	7,406,549.00
GANESH MURTI	32,000.00		32,000.00	-	-	-	32,000.00
FACTORY BUILDING	31,723,919.07		31,723,919.07	9,413,685.23	2,119,472.21	11,533,157.45	20,190,761.62
PLANT & MACHINERY	52,385,503.55	1,258,720.00	53,644,223.55	32,880,664.34	3,696,633.25	36,577,297.59	17,066,925.96
LAB INSTRUMENT	368,513.00	-	368,513.00	171,950.54	35,577.81	207,528.34	160,984.66
TRANSFORMER	202,922.00		202,922.00	170,016.50	5,955.90	175,972.40	26,949.60
WATER TREATMENT PLANT	825,181.04		825,181.04	587,930.34	42,942.38	630,872.72	194,308.32
CRATES	3,956,335.00		3,956,335.00	3,292,169.08	120,214.03	3,412,383.11	543,951.89
AIR COMPRESSOR & STABILIZER	427,964.00		427,964.00	404,550.99	2,014.81	406,565.80	21,398.20
AIR CONDITIONER	229,306.25	24,100.00	253,406.25	161,955.81	21,812.64	183,768.44	69,637.81
ALL ELETRICAL EQUIPMENTS	2,652,177.68	26,926.00	2,679,103.68	1,199,688.15	379,372.54	1,579,060.69	1,100,042.99
MOTOR CAR	18,575,019.00		18,575,019.00	4,285,364.34	1,614,422.92	5,899,787.26	12,675,231.74
COMPUTER	769,063.13	26,728.80	795,791.93	705,662.16	32,486.89	738,149.05	57,642.88
FURNITURE & FITTING	432,772.98		432,772.98	285,606.32	38,101.45	323,707.77	109,065.21
COMPUTER & DATA PROCESSING	60,672.95	43,050.00	103,722.95	-	37,812.86	37,812.86	65,910.09
TANK	2,335,000.00		2,335,000.00	335,957.48	225,848.71	561,806.19	1,773,193.81
OFFICE EQUIPMENT	183,138.19		183,138.19	169,191.91	4,789.37	173,981.28	9,156.91
TOTAL	122,566,036.84	1,379,524.80	123,945,561.64	54,064,393.19	8,377,457.75	62,441,850.94	61,503,710.70
							68,501,643.65

Note:- Zero Depreciation Rate is taken only for those assets whose W.D.V. becomes equal to or less than residual value (i.e. 5% of Gross Block).



K. P. SHAW BOTTLING PVT. LTD.

DIRECTOR

K. P. SHAW BOTTLING PVT. LTD.

DIRECTOR

K P SHAW BOTTLING PRIVATE LIMITED

Assessment Year 2024-2025

AS PER INCOME TAX ACT :-

PARTICULARS	RATE	W.D.V. 01.04.2023	ADDITION BEFORE 30.09.2023	ADDITION AFTER 30.09.2023	BALANCE	DEPRECIATION AS AT 31.03.2024	W.D.V ON 31.03.2024
PLANT & MACHINERY	15%						
BLOCK-A							
PLANT & MACHINERY		22,445,370.52	760,000.00	498,720.00	23,704,090.52	3,518,210.00	20,185,880.52
AIR COMPRESSOR & STABILIZER		135,548.45			135,548.45	20,332.00	115,216.45
ALL ELECTRICAL EQUIPMENTS		2,949,968.24	24,100.00	26,926.00	3,000,994.24	448,130.00	2,552,864.24
MOTOR CAR		11,818,558.40	-	-	11,818,558.40	1,772,784.00	10,045,774.40
LAB INSTRUMENT		78,684.00	-	-	78,684.00	11,803.00	66,881.00
TANKS		1,901,804.00	-	-	1,901,804.00	285,271.00	1,616,533.00
OFFICE EQUIPMENT		451,058.24	-	-	451,058.24	67,659.00	383,399.24
		39,780,991.85	784,100.00	525,646.00	41,090,737.85	6,124,189.00	34,966,548.85
BLOCK-B	40%						
COMPUTER		145,313.89	69,778.80	-	215,092.69	86,037.00	129,055.69
SUB TOTAL (A+B)		39,926,305.74	853,878.80	525,646.00	41,305,830.54	6,210,226.00	35,095,604.54
BLOCK-C							
FACTORY BUILDING & SHED	10%	19,901,397.62	-	-	19,901,397.62	1,990,140.00	17,911,257.62
BLOCK-D							
FURNITURE & FITTING	10%	276,205.97	-	-	276,205.97	27,621.00	248,584.97
SUB TOTAL (C+D)		20,177,603.59	-	-	20,177,603.59	2,017,761.00	18,159,842.59
TOTAL (A+B+C+D)		60,103,909.33	853,878.80	525,646.00	61,483,434.13	8,227,987.00	53,255,447.13



K. P. SHAW BOTTLING PVT. LTD.

DIRECTOR

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K P SHAW BOTTLING PRIVATE LIMITED

BHAGABATIPUR ROAD, KALACHARA
P.O & P.S - CHANDITALA, HOOGHLY
WEST BENGAL - 712702

CALCULATION OF DEFERRED TAX AS ON 31.03.2024

Rs.

DESCRIPTION OF ASSETS	VALUE AS PER BOOK	W.D.V. AS PER I.T. ACT	DIFFERENCE	DEFERRED TAX
FIXED ASSTES	61,503,710.70	53,255,447.13	8,248,263.57	2,144,548.53
	61,503,710.70	53,255,447.13	8,248,263.57	2,144,548.53

Deferred Tax Liabilities as on 31.03.2024 2,144,548.53
Less: Deferred Tax Liabilities as on 01.04.2023 2,183,410.92

Deferred Tax Liabilities for the year (38,862.39)



K. P. SHAW BOTTLING PVT. LTD.

DIRECTOR

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DIRECTOR

K P SHAW BOTTLING PRIVATE LIMITED
DEPRECIATION CHART FOR F. Y. 2023-24

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Life as per Co. Act, 2013	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Used during the year	Dep for the Year 2023-24	WDV as on 31st Mar 2024
28-Aug-2023	DSVL RF Machine (P&M)	760,000.00	15	38,000	722,000	18.10%	216	81,422	678,578.32
17-Oct-2023	PLANT & MACHINERY-	178,680.00	15	8,934	169,746	18.10%	166	14,711	163,968.51
28-Feb-2024	PLANT & MACHINERY	67,816.00	15	3,391	64,425	18.10%	32	1,076	66,739.67
30-Mar-2024	PLANT & MACHINERY	12,224.00	15	611	11,613	18.11%	1	6	12,217.94
29-Aug-2022	Rader Level Transmitter	240,000.00	15	12,000	228,000	18.10%	580	69,042	170,958.22
		1,258,720.00						166,257	1,092,462.65
19-Jul-2023	AIR CONDITIONER	24,100.00	10	1,205	22,895	25.89%	256	4,376	19,724.39
		24,100.00						4,376	19,724.39
9-Oct-2023	ALL ELECTRICAL EQUIPMENTS	26,926.00	10	1,346	25,580	25.89%	174	3,323	23,603.00
		26,926.00						3,323	23,603
12-Jul-2023	Computer (Server & Network)	26,728.80	6	1,336	25,393	39.31%	263	7,570	19,158.49
11-Jul-2023	Mobile Phone	25,423.00	6	1,271	24,152	39.30%	264	7,227	18,195.55
11-Apr-2023	Mobile Phone	17,627.00	6	881	16,746	39.31%	355	6,739	10,888.04
		69,778.80						21,537	48,242.08
	Total Assets	1,379,524.80	-	-	-	-	-	195,492.68	1,184,032.12



K. P. SHAW BOTTLING PVT. LTD.
Sunny

DIRECTOR

K. P. SHAW BOTTLING PVT. LTD.

DIRECTOR

K P SHAW BOTTLING PRIVATE LIMITED

BHAGABATIPUR ROAD, KALACHARA
P.O & P.S - CHANDITALA, HOOGHLY
WEST BENGAL - 712702

STATUS
ACCOUNTING YEAR
ASSESSMENT YEAR
P. A. N.
I. T. FILE NO.

DOMESTIC CO.
31ST MARCH, 2024
2024 - 2025
AADCK9608G

STATEMENT OF TOTAL INCOME

	Amount Rs.	P.	Amount Rs.	P.
Income from House Property				
Rental Income		-		
Less: Std. deduction u/s 24		-		-
Profit & Gain of Business or Profession				
Net Profit as per Profit & Loss Account		1,166,202.14		
Add: Disallowable Expenses				
Depreciation As per Co. Act		8,377,457.75		
		9,543,659.89		
Less: Depreciation As per I.T Act		8,227,987.00		
Income treated separately			1,315,672.89	
TOTAL INCOME			1,315,672.89	
ROUNDED OFF			1,315,670.00	

COMPUTATION OF TAX AS PER U/S 115BAA

Total Income		1,315,670.00
Tax on above @25%		328,918.00
Add: Health & Education Cess @4%		13,157.00
		342,075.00
Add: Interest u/s 234B & 234C		
Total Tax payable		342,075.00
Less: T.D.S. & T.C.S.		283,889.00
		58,186.00
Less: Tax paid u/s 140A		58,186.00
TAX REFUNDABLE/PAYABLE		-