Whitespirit Brew Private Limited





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Prepared for Investment & Business Associates

January, 2022

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Background

White Spirit Brew symbolizes living easier with the purity of delusion and alcoholic spirit. Partners of WSB have been working since 2018 & it took years of experience, a detailed knowledge of distilleries to work over this. Now it comes on the market by 2021. The Company is engaged in the business of manufacture purchase and sale of beverage alcohol (spirits and wines) including through tie-up manufacturing units and strategic brand franchises. WSB operate in two geographic segments: India and outside India. The Company's portfolio includes brands such as Alden Vintage Whiskey and Crazy Eights Premium Whiskey. In 2022 Company will launch his Chill & Thrill Beer, Rum and Wine. Together with the wide variety of product range, White Spirit Brew will aim to deliver a special experience to the business associates or distributors. A unit of hard-working enthusiasts manages and runs the company. We are committed with distributors in providing quality of product to our clients.





Our Team

Biri Kakum CMD & Business Partner

Arun Gautam Founder and CEO

Brijesh kumar Founder, Business head and COO Karan Gupta Founder and MD

Rohit Singh Chauhan Founder and CM

Biri kando Director



व्हाइट स्पिरिट ब्रू ने बाजार में पेश किए पानी के दो नए ब्रांड

ाई दिल्ली/न्यूज ऑफ दि डे। व्हाइट स्परिट ब्रू (डब्ल्एसबी) ने आज बाजार में दो ाये वाटर ब्रांड लॉन्च किए। कंपनी ने दो नए ात्पाद, एल्डन स्पार्कलिंग वॉटर और क्रेजी एटस पैकेजिंग वॉटर लॉन्च किए। ये नया लॉन्च ंग्पनी द्वारा व्हाइट स्पिरिट ब्रू (बेवरेजेज एंड नाइफस्टाइल प्रोडक्टस) को सफलतापुर्वक गॅन्च करने के कुछ ही महीनों के बाद किया ता रहा है। कंपनी द्वारा एल्डन स्पार्कलिंग पानी ही कीमत किफायती रखी गयी है। एक लीटर एल्डन स्पार्कलिंग पानी की कीमत 30 रुपये, तबकि 500 मिली लीटर और 250 मिली नीटर की कीमत क्रमशः 15 और 10 रुपये है। (सरी ओर, क्रेजी एट्स पैकेजिंग वाटर की हीमत एक लीटर के लिए 20 रुपये, 500 मेलीलीटर के लिए 10 रुपये और 250 मलीलीटर के लिए 6 रुपये रखी गई है। एल्डन यार्कलिंग पानी एक अत्यधिक ताजा हल्का गेडा है। यह स्पार्कलिंग पानी आपके मॉकटेल हिए एक आदर्श मिश्रण होगा। हमने एक हिन निस्पंदन प्रकिया द्वारा इस स्पार्कलिंग पानी



की स्थिरता और शुद्धता बनाए रखी है। हमारे एल्डन स्पार्कलिंग पानी में अतिरिक्त खनिज भी शामिल हैं जो इसे पार्टियों और व्यक्तिगत उपयोग के लिए आपकी पहली पसंद बना देगा। हमारा क्रेजी आठ पैकेजिंग पानी बहुत जल्द आपकी प्यास बुझाने का एकमात्र विकल्प होगा। यह पैकेज्ड पानी एक उच्च गुणवत्ता व सख्त जांच प्रक्रिया के साथ बनाया जा रहा है। किसी भी पहलु से ज्यादा हम ग्राहकों की संतुष्टि में विश्वास रखते हैं, डब्ल्यूएसबी के एमडी करण गुप्ता ने कहा। कंपनी के चेयरसैन और सीएफओ रोहित सिंह चौहान ने कहा, हमारे दो नए उत्पाद, एल्डन स्पार्कलिंग वॉटर और क्रेजी आठ पैकेजिंग वॉटर कड़े परीक्षण और गुणवत्ता आश्वासन के बाद बाजार में आ रहे है। हमारे उत्पाद शुद्धता और गुणवत्ता का सही मिश्रण होंगे।मुख्य कार्यकारी अधिकारी अरुण गौतम ने कहा, हमें एल्डन स्पार्कलिंग वॉटर और क्रेजी आठ पैकेजिंग वॉटर को बाजार में पेश करते हुए खुशी हो रही है।



Company Profile

Fioxa Global Group of companies began in 2015. We never knew where to begin and in which direction to walk. We launched our first venture "FIOXA GLOBAL" as an IT enterprise in 2015 where we worked for many significant clients & performed under IT solutions. FIOXA GLOBAL became the most wanted hardworking business in these years. Then we began our second company **"FIOXA GLOBAL EVENTS AND** ENTERTAINMENT" in 2016 because other members of directors were passionate to work in the event industry. FGEE was delivering services like (ATL, BTL, BRAND ACTIVATION, BRAND PROMOTION, BRAND STABILITY, SEMINARS, CORE CORPORATE, ETC.) to clients day and night. After this, we had set our vision and followed the process of motion where we most wanted to be. Now we got our halfway reached & started our third venture FIOXA GLOBAL COMMUNICATION COUNCIL" in 2019 where we were providing services like (MR/PR, DGM, 360 MARKETING, EVENT AND FESTIVAL, ETC.) and set our IP's in festivals and at this point of time we had learned to "Never quit". It is the easiest cop-out on the planet. Set a target and don't stop before you achieve it. Here we get moving with our fourth venture "DOERSF" in 2020 in offering international BPO services to our clients. Now we set our target too low and reached our mark. Last but not least we inaugurate our most desired venture "WHITE SPIRIT BREW" in 2021 where we are leading into our own product manufacturing, here we are working under a strategic channel for hike of the sale in our Alcoholic Beverages & Lifestyle Products. Almost 6 years of past experience made us wiser so that we can build our companies best future with the end to end services.

Mission & Vision Statement

We provide world-class liquors, making every occasion a celebration. Our mission is to constantly seek out high-quality beer, wine and spirits to share with our customers and community and to offer these products in an optimal shopping environment; friendly, informative and convenient.





To bring value to our stakeholders with our highquality liquor brands, and memorable experiences. To emerge as the most celebrated liquor manufacturing, distillation, and bottling sector company in India, as well as the world over.

WSB 7 Values

WE DO WHAT IS RIGHT

WE BELIEVE IN DOING OUR BEST

WE TAKE ACCOUNTABILITY FOR OUR DECISIONS

WE THINK INNOVATION We believe in profit with honour. For us, this simply means doing what we say we'll do and acting with honesty, fairness and integrity.

We will give every single person we touch the best we can offer. We are passionate about our brands, products, and services.

We hold ourselves accountable for delivering results, we keep to our commitments, and we take responsibility for our actions.

Our innovation lends us agility and is driven by our understanding of what our customers and stakeholders need.

WE HELP OUR PEOPLE SUCCEED

WE ARE A GOOD NEIGHBOUR

WE ADVOCATE SUSTAINABLE DEVELOPMENT

We believe in treating each other with respect. We cultivate a culture that recognises the individuality and contributions of each of our employees, helping them to become productive and responsible members of society.

We are a positive force in our communities. We believe in doing what

is good for the greatest number of people.

We believe in using only what we need, and integrating sustainability practices into our operations. Water stewardship, energy optimisation and reducing waste are our key environmental priorities.

Sale & Purchasing License



OUR DISTILLERY UNIT BIJNOR

Mohitpetro-Chemical, Bijnor Uttarpardesh our Bottling Unit Licenses and images.

- Licence for Manufacturing & Sale– Purchasing in Uttarpardesh.
- Images for Distillery







WSB approved Labels in UP





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https://www.youtube.com/watch? v=j9gmH4kfZfE

https://www.youtube.com/watch? v=r7QQnjm0UgU

OUR PRODUCTS DETAILING

- **GS1** License
- All approved Label in Uttarpardesh
- Use Full Links to Acknowledge products
- Department of Excise, Uttarpardesh link

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1053	Antiquity Blue Ultra Promium Whisky - Girl	TIML - GLASS BOTTLE	MFL.	8.0	4.0	798
1001	GRAZY EIGHT PREMIUM WHISKY	180ML	WPL	0.0	0,0	No
1052	CRAZY EIGHT PREMIUM WHENTY	750ML	MFL.	0.0	8.0	No
1063	Capitain Mergan Select The Original Rum - Cluit	180ML - GLASS BOTTLE	INFL.	0.0	8.0	Yes
1054	Captern Margan Televit The Drignat Rum - Civil	375ML - GLASS BOTTLE	MFL.	8.5	88	Yes
005	Captain Mergan Select The Original Run - Civil	TIOML - GLADS BOTTLE	INFL.	60	an	Yes
1055	GOLPERS SHOT PREMUM BARREL WHISKY GOLPERS SHOT PREMUM BARREL WHISKY	379AL 180AL	INFL MFL	0.0 0.0	0.0	No
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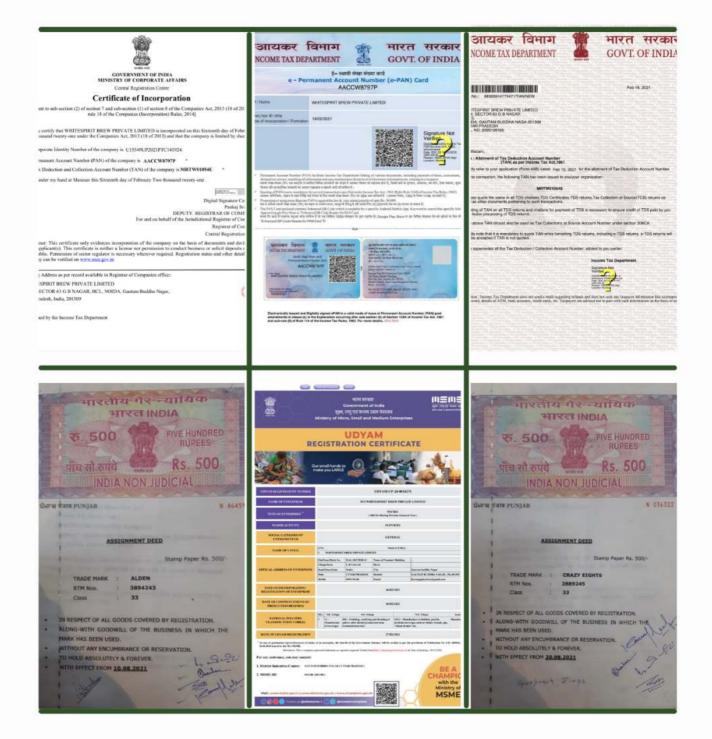
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White Spirit Brew Official



WSB Marketing



PR Coverages

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PR Coverages

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Whitespirit Brew Private Limited

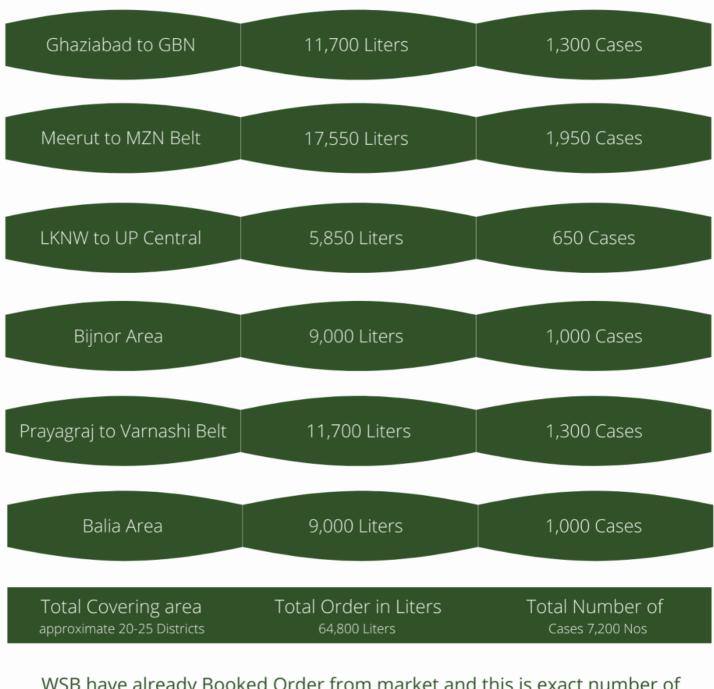


WSB Marketing Media Links

- https://www.dailypioneer.com:443/2021/state-editions/white-spirit-brew-launches-twowater-brands.html
- https://spashtawaz.com/regional/white-spirit-brew-in-lucknow-white-spirit-brew-whbmarket-brand-launch/
- http://dhunt.in/oxLGS?s=a&uu=0x0202ca180afdcf09&ss=pd
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- https://notdnews.com/2021/11/19/%E0%A4%B5%E0%A5%8D%E0%A4%B9%E0%A4%BE%E0 %A4%87%E0%A4%9F %E0%A4%B8%E0%A5%8D%E0%A4%AA%E0%A4%BF%E0%A4%B0%E0%A4%BF%E0%A4%9F %E0%A4%AC%E0%A5%8D%E0%A4%B0%E0%A5%82-%E0%A4%A8%E0%A5%87 %E0%A4%AC%E0%A4%BE/
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WSB Advance Orders Demand

We are showing order data in Uttarpardesh



WSB have already Booked Order from market and this is exact number of the order to now till date (16/01/2022). No. Of the Orders are Both brands Alden Vintage Carft Whiskey & Crazy Eights Premium Whiskey.

	Quarter	Year/Month	Average Growth %	Sales/Order Demand in Amount	No. Litres	Cases Nos.
	1st	2022/Feb	10%	₹ 6,87,60,000.00	64,800	7,200
1st		2022/Mar	10%	₹ 7,56,36,000.00	71,280	7,920
		2022/Apr	10%	₹ 8,31,99,600.00	78,408	8,712
				₹ 22,75,95,600.00	2,14,488	23,832

WSB PRODUCT SALES FORECAST REPORT

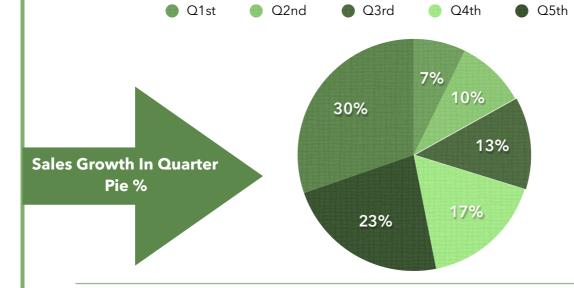
		Quarter	Year/Month	Average Growth %	Sales/Order Demand in Amount	No. Litres	Cases Nos.
	2nd	2nd	2022/May	10%	₹ 9,15,19,560.00	86,249	9,583
L			2022/Jun	10%	₹ 10,06,71,516.00	94,874	10,542
L			2022/Jul	10%	₹ 11,07,38,668.00	1,04,362	11,596
L					₹ 30,29,29,744.00	2,85,485	31,721

	Quarter	Year/Month	Average Growth %	Sales/Order Demand in Amount	No. Litres	Cases Nos.
	3rd	2022/Aug	10%	₹ 12,18,12,534.00	1,14,804	12,756
3rd		2022/Sep	10%	₹ 13,39,93,788.00	1,26,279	14,031
F		2022/Oct	10%	₹ 14,73,93,167.00	1,38,905	15,434
				₹ 40,31,99,489.00	3,79,988	42,221

	Quarter	Year/Month	Average Growth %	Sales/Order Demand in Amount	No. Litres	Cases Nos.
	4th	2022/Nov	10%	₹ 16,21,32,483.00	1,52,796	16,978
4th		2022/Dec	10%	₹ 17,83,45,732.00	1,68,075	18,675
		2023/Jan	10%	₹ 19,61,80,305.00	1,84,882	20,543
				₹ 53,66,58,520.00	5,05,753	56,196

	Quarter	Year/Month	Average Growth %	Sales/Order Demand in Amount	No. Litres	Cases Nos.
	5th	2023/Feb	10%	₹ 21,57,98,335.00	2,03,371	22,597
5th		2023/Mar	10%	₹ 23,73,78,169.00	2,23,708	24,857
		2023/Apr	10%	₹ 26,11,15,986.00	2,46,078	27,342
				₹ 71,42,92,490.00	6,73,157	74,796

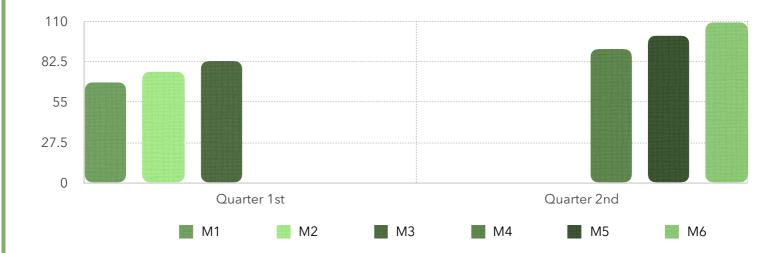
	Quarter	Year/Month	Average Growth %	Sales/Order Demand in Amount	No. Litres	Cases Nos.
	6th	2023/May	10%	₹ 28,72,27,584.00	2,70,686	30,077
6th		2023/Jun	10%	₹ 31,59,50,343.00	2,97,755	33,084
		2023/Jul	10%	₹ 34,75,45,377.00	3,27,530	36,393
				₹ 95,07,23,304.00	8,95,971	99,554

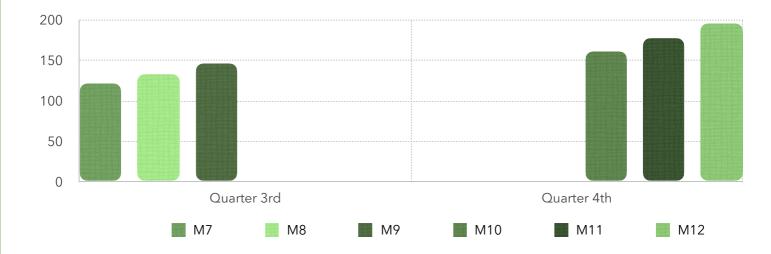


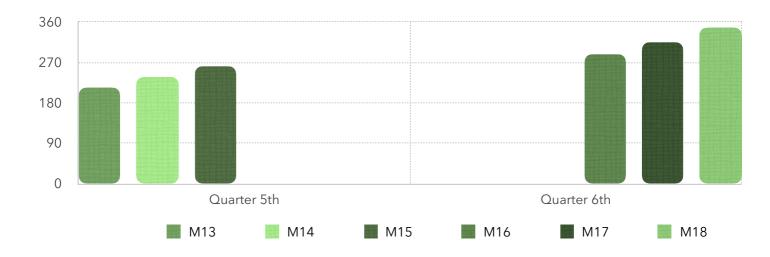
This Pie Chart Table is Showing Growth of production Consumption and Sales of every month to Quarter.

O6th

Whitespirit Brew Private Limited







This is Graph Chart of Month vice of Every Quarter, Where we can show our milestones achievement in every Quarter.

Table: Graph Chart Q1 to Q6 (M01 to M18)

	Quarter	Year/Month	Average Growth %	Sales/Order Demand in Amount	No. Litres	Cases Nos.
	7th	2023/Aug	13%	₹ 39,27,26,276.00	3,70,109	41,124
7th		2023/Sep	13%	₹ 44,37,80,692.00	4,18,223	46,470
		2023/Oct	13%	₹ 50,14,72,182.00	4,72,592	52,511
				₹ 1,33,79,79,150.00	12,60,924	1,40,105

WSB PRODUCT SALES FORECAST REPORT- 2nd

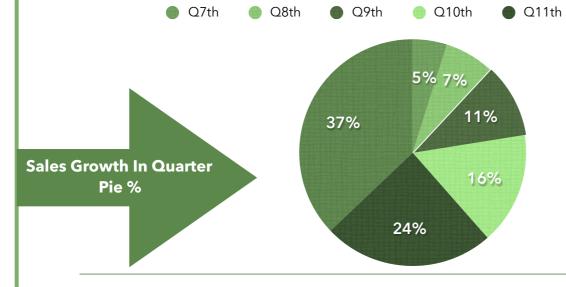
	Quarter	Year/Month	Average Growth %	Sales/Order Demand in Amount	No. Litres	Cases Nos.
	8th	2023/Nov	13%	₹ 56,66,63,565.00	5,34,029	59,337
8th	•	2023/Dec	13%	₹ 64,03,29,829.00	6,03,453	67051
		2024/Jan	13%	₹ 72,35,72,707.00	6,81,901	75,767
				₹ 1,93,05,66,101.00	18,19,383	202155

	Quarter	Year/Month	Average Growth %	Sales/Order Demand in Amount	No. Litres	Cases Nos.
	9th	2024/Feb	15%	₹ 83,21,08,613.00	7,84,187	87,132
9th	×	2024/Mar	15%	₹ 95,69,24,905.00	9,01,815	1,00,202
		2024/Apr	15%	₹ 1,10,04,63,641.00	10,37,087	1,15,232
				₹ 2,88,94,97,159.00	27,23,089	3,02,566

	Quarter	Year/Month	Average Growth %	Sales/Order Demand in Amount	No. Litres	Cases Nos.
10th	10th	2024/May	15%	₹ 1,26,55,33,187.00	11,92,650	1,32,517
		2024/Jun	15%	₹ 1,45,53,63,165.00	13,71,547	1,52,395
		2024/Jul	15%	₹ 1,67,36,67,639.00	15,77,279	1,75,254
				₹ 4,39,45,63,991.00	41,41,476	4,60,166

	Quarter	Year/Month	Average Growth %	Sales/Order Demand in Amount	No. Litres	Cases Nos.
	11th	2024/Aug	15%	₹ 1,92,47,17,785.00	18,13,871	2,01,542
11th		2024/Sep	15%	₹ 2,21,34,25,453.00	20,85,951	2,31,773
		2024/Oct	15%	₹ 2,54,54,39,271.00	23,98,844	2,66,539
				₹ 6,68,35,82,509.00	62,98,666	6,99,854

	Quarter	Year/Month	Average Growth %	Sales/Order Demand in Amount	No. Litres	Cases Nos.
	12th	2024/Nov	15%	₹ 2,92,72,55,162.00	27,58,670	3,06,519
12th		2024/Dec	15%	₹ 3,36,63,43,436.00	31,72,471	3,52,497
		2025/Jan	15%	₹ 3,87,12,94,952.00	36,48,341	4,05,372
				₹ 10,16,48,93,550.00	95,79,482	10,64,388

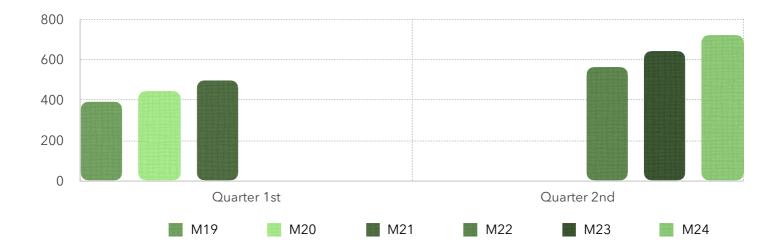


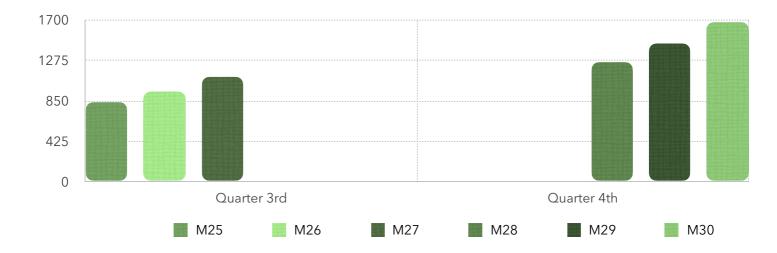
This 2nd Pie Chart Table is Showing Growth of production Consumption and Sales of every month to Quarter.

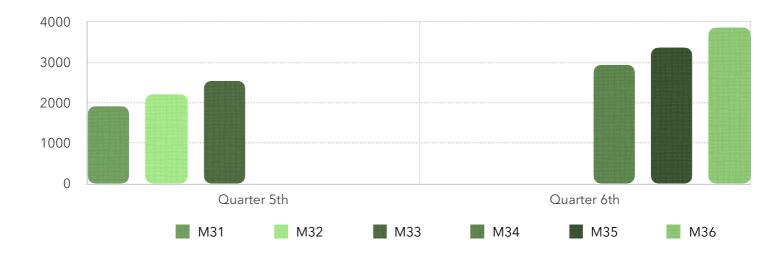
Q12th

This Pie Chart % 100 times bigger numbers to Comparison first Pie.

Whitespirit Brew Private Limited







This is Graph Chart of Month vice of Every Quarter, Where we can show our milestones achievement in every Quarter.

Table: Graph Chart Q7 to Q12 (M19 to M36)

Quarter	Year/Month	Company Profit Margin Amount	Company Expenses Amount	Gross Profit Margin ₹	FY
1st	2022/Feb	₹ 36,00,000.00	₹ 14,40,000.00	₹ 22,20,000.00	2021-22
	2022/Mar	₹ 39,60,000.00	₹ 15,84,000.00	₹ 23,76,000.00	2021-22
	2022/Apr	₹ 43,56,000.00	₹ 17,42,400.00	₹ 26,13,600.00	2022-23
		₹ 1,19,16,000.00	₹ 47,66,400.00	₹ 72,09,600.00	
2nd	2022/May	₹ 47,91,500.00	₹ 19,16,600.00	₹ 28,74,900.00	2022-23
	2022/Jun	₹ 52,70,760.00	₹ 21,08,304.00	₹ 31,62,456.00	2022-23
	2022/Jul	₹ 57,97,836.00	₹ 23,19,134.00	₹ 34,78,702.00	2022-23
		₹ 1,58,60,096.00	₹ 63,44,038.00	₹ 95,16,058.00	
3rd	2022/Aug	₹ 63,78,000.00	₹ 25,51,200.00	₹ 38,26,800.00	2022-23
	2022/Sep	₹ 70,15,381.00	₹ 28,06,152.00	₹ 42,09,229.00	2022-23
	2022/Oct	₹ 77,16,919.00	₹ 30,86,767.00	₹ 46,30,152.00	2022-23
		₹ 2,11,10,300.00	₹ 84,44,119.00	₹ 1,26,66,181.00	
4th	2022/Nov	₹ 84,88,611.00	₹ 33,95,444.00	₹ 50,93,167.00	2022-23
	2022/Dec	₹ 93,37,473.00	₹ 37,34,989.00	₹ 56,02,484.00	2022-23
	2023/Jan	₹ 1,02,71,220.00	₹ 41,08,488.00	₹ 61,62,732.00	2022-23
		₹ 2,80,97,304.00	₹ 1,12,38,921.00	₹ 1,68,58,383.00	
5th	2023/Feb	₹ 1,12,98,342.00	₹ 45,19,336.00	₹ 67,79,006.00	2022-23
	2023/Mar	₹ 1,24,28,176.00	₹ 49,71,270.00	₹ 74,56,906.00	2022-23
	2023/Apr	₹ 1,36,70,994.00	₹ 54,68,397.00	₹ 82,02,597.00	2023-24
		₹ 3,73,97,512.00	₹ 1,49,59,003.00	₹ 2,24,38,509.00	
6th	2023/May	₹ 1,50,38,093.00	₹ 60,15,237.00	₹ 90,22,856.00	2023-24
	2023/Jun	₹ 1,65,41,902.00	₹ 66,16,760.00	₹ 99,25,142.00	2023-24
	2023/Jul	₹ 1,81,96,093.00	₹ 72,78,437.00	₹ 1,09,17,656.00	2023-24
		₹ 4,97,76,088.00	₹ 1,99,10,434.00	₹ 2,98,65,654.00	

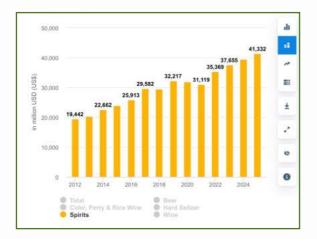
WSB REVENUE & EXPENSES FORECAST REPORT : Quarters 1st to 6th

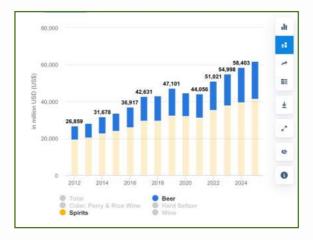
WSB REVENUE & EXPENSES FORECAST REPORT : Quarters 7th to 12 th

Quarter	Year/Month	Company Profit Margin Amount	Company Expenses Amount	Gross Profit Margin ₹	FY
7th	2023/Aug	₹ 2,05,62,000.00	₹ 71,96,700.00	₹ 1,33,65,300.00	2023-24
	2023/Sep	₹ 2,32,35,000.00	₹ 81,32,250.00	₹ 1,51,02,750.00	2023-24
	2023/Oct	₹ 2,62,55,500.00	₹ 91,89,425.00	₹ 1,70,66,075.00	2023-24
			₹ 2,45,18,375.00	₹ 4,55,34,125.00	
8th	2023/Nov	₹ 2,96,68,500.00	₹ 1,03,83,975.00	₹ 1,92,84,525.00	2023-24
	2023/Dec	₹ 3,35,25,500.00	₹ 1,17,33,925.00	₹ 2,17,91,575.00	2023-24
	2024/Jan	₹ 3,78,83,500.00	₹ 1,32,59,225.00	₹ 2,46,24,275.00	2024-25
			₹ 3,53,77,125.00	₹ 6,57,00,375.00	
9th	2024/Feb	₹ 4,35,66,000.00	₹ 1,52,48,100.00	₹ 2,83,17,900.00	2024-25
	2024/Mar	₹ 5,01,01,000.00	₹ 1,75,35,350.00	₹ 3,25,65,650.00	2024-25
	2024/Apr	₹ 5,76,16,000.00	₹ 2,01,65,600.00	₹ 3,74,50,400.00	2024-25
			₹ 5,29,49,050.00	₹ 9,83,33,950.00	
10th	2024/May	₹ 6,62,58,500.00	₹ 2,31,90,475.00	₹ 4,30,68,025.00	2024-25
	2024/Jun	₹ 7,61,97,500.00	₹ 2,66,69,125.00	₹ 4,95,28,375.00	2024-25
	2024/Jul	₹ 8,76,27,000.00	₹ 3,06,69,450.00	₹ 5,69,57,550.00	2024-25
			₹ 8,05,29,050.00	₹ 14,95,53,950.00	
11th	2024/Aug	₹ 10,07,71,000.00	₹ 3,52,69,850.00	₹ 6,55,01,150.00	2024-25
	2024/Sep	₹ 11,58,86,500.00	₹ 4,05,60,275.00	₹ 7,53,26,225.00	2024-25
	2024/Oct	₹ 13,32,69,500.00	₹ 4,66,44,325.00	₹ 8,66,25,175.00	2024-25
			₹ 12,24,74,450.00	₹ 22,74,52,550.00	
12th	2024/Nov	₹ 15,32,59,500.00	₹ 5,36,40,825.00	₹ 9,96,18,675.00	2024-25
	2024/Dec	₹ 17,62,48,500.00	₹ 6,16,86,975.00	₹ 11,45,61,525.00	2024-25
	2025/Jan	₹ 20,26,86,000.00	₹ 7,09,40,100.00	₹ 13,17,45,900.00	2025-26
			₹ 18,62,67,900.00	₹ 34,59,26,100.00	



India Market Research Report





Notes: Data is shown using current exchange rates. The applied current exchange rates are displayed in the Key Market Indicators below. This replacement of the 2017 constant exchange rate with current exchange rates was carried out in October 2021.

Most recent update: Oct 2021

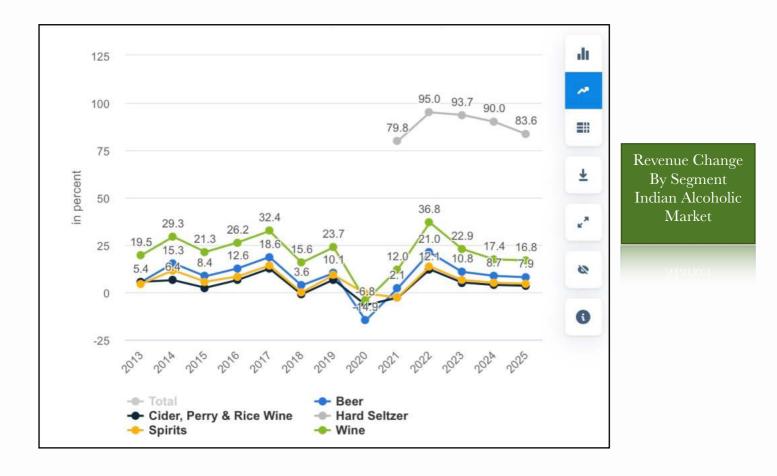
Source: Statista

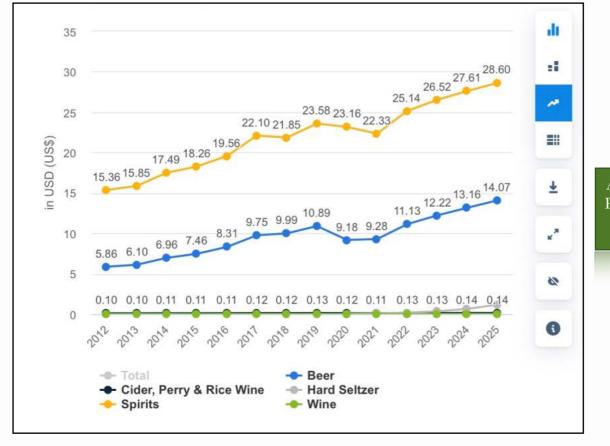
Revenue By Segment Indian Spirit Market

Revenue Segment Indian Spirit & Beer Market

Revenue in the Alcoholic Drinks market amounts to ₹3,962,490m in 2022. The market is expected to grow annual by 10.21% (CAGR 2022-2025).

- The market's largest segment is the segment Spirits with a market volume of ₹2,724,042m in 2022.
- In global comparison, most revenue is generated in China (₹25,497,251m in 2022).
- In relation to total population figures, per person revenues of ₹2,817.01 are generated in 2022.
- In the Alcoholic Drinks market, 0.4% of total revenue will be generated through online sales by 2022.
- By 2025, 13% of spending and 10% of volume consumption in the Alcoholic Drinks market will be attributable to of-home consumption (e.g., in bars and restaurants).
- In the Alcoholic Drinks market, volume is expected to amount to 14,712.6ML by 2025. The market for Alcoholic Drinks market is expected to show a volume growth of 4.9% in 2023.
- The average volume per person in the Alcoholic Drinks market is expected to amount to 9.23 L in 2022.





Average Revenue Per Capita Graph

Rs 3.9 trillion alcohol beverage market to grow at 6.8%: ICRIER (Business Standard)

India is one of the fastest growing alcoholic beverages markets globally with an estimated market size of 52.5 billion dollars (about Rs 3.9 lakh crore), ICRIER has said.

India is one of the fastest growing alcoholic beverages markets globally with an estimated market size of 52.5 billion dollars (about Rs 3.9 lakh crore), the Indian Council for Research on International Economic Relations (ICRIER) has said.

The market is expected to grow at a CAGR of 6.8 per cent till 2023, it said. The industry contributes to around 15 lakh jobs.

ICRIER said over 70 per cent of the growth in alcoholic beverages consumption in India in the next decade will be driven by the lower middle and upper middle-income groups, and there is a growing trend towards product premiumisation.

The sector is open to foreign investments and many states offer subsidies for local manufacturing (like Maharashtra and Karnataka for wines).

From the demand side, said ICRIER, factors such as rapid urbanisation, changing consumer preferences and a sizeable and growing middle-class population with increased purchasing power have contributed towards growth in demand for alcoholic beverages.

The number of people consuming alcohol increased from 21.9 crore in 2005 to 29.3 crore in 2018 and is projected to increase to 38.6 crore by 2030.

The share of the upper-middle income group in alcohol consumption has increased steadily from 7 per cent to 21 per cent and is expected to increase to 44 per cent by 2030.

Alcoholic beverages are among the top three sources of revenue earning across most states.

Yet, said ICRIER, there seems to be a lack of transparency, predictability and clarity in the tax regime to ensure that revenue earning objective is aligned with other objectives of the government like 'Make in India' and exports from India.

The governance and pricing models for alcoholic beverages vary widely across the states. The states through their excise policies, control the entire supply chain of alcoholic beverages from manufacturing and distribution to registration and retail.

ICRIER said there are frequent and ad-hoc changes in these policies, creating uncertainty and preventing manufacturers/distillers to plan their investment.

Hence there is need for adopting clear and predictable policies, develop data-driven models and technology interventions.

The government should focus on phased tariff and other duties reduction and Indian companies should be-encouraged to export to improve the trade balance. Duty reduction for intermediate products can enhance-value addition in India and boost domestic manufacturing potential.

This can help India in bringing in more investments into the sector, encourage innovation, improve ease of doing business, increase domestic manufacturing capabilities and enhance exports, said ICRIER.

WSB PRODUCTION COST : Alden & Crazy Eights Whiskey

Quarter	Year/Month	Production Charges
1st	2022/Feb	₹ 72,00,000.00
	2022/Mar	₹ 79,20,000.00
	2022/Apr	₹ 87,12,000.00
		₹ 2,38,32,000.00
2nd	2022/May	₹ 95,83,000.00
	2022/Jun	₹ 1,05,42,000.00
	2022/Jul	₹ 1,15,96,000.00
		₹ 3,17,21,000.00
3rd	2022/Aug	₹ 1,27,56,000.00
	2022/Sep	₹ 1,40,31,000.00
	2022/Oct	₹ 1,54,34,000.00
		₹ 4,22,21,000.00
4th	2022/Nov	₹ 1,69,78,000.00
	2022/Dec	₹ 1,86,75,000.00
	2023/Jan	₹ 2,05,43,000.00
		₹ 5,61,96,000.00
5th	2023/Feb	₹ 2,25,97,000.00
	2023/Mar	₹ 2,48,57,000.00
	2023/Apr	₹ 2,73,42,000.00
		₹ 7,47,96,000.00
6th	2023/May	₹ 3,00,77,000.00
	2023/Jun	₹ 3,30,84,000.00
	2023/Jul	₹ 3,63,93,000.00
		₹ 9,95,54,000.00

WSB PRODUCTION COST : Alden & Crazy Eights

WSD TRODO GITOR GOST That we Grazy Lights				
7th	2023/Aug	₹ 4,11,24,000.00		
	2023/Sep	₹ 4,64,70,000.00		
	2023/Oct	₹ 5,25,11,000.00		
		₹ 14,01,05,000.00		
8th	2023/Nov	₹ 5,93,37,000.00		
	2023/Dec	₹ 67051000.00		
	2024/Jan	₹ 7,57,67,000.00		
		₹ 202155000.00		
9th	2024/Feb	₹ 8,71,32,000.00		
	2024/Mar	₹ 10,02,02,000.00		
	2024/Apr	₹ 11,52,32,000.00		
		₹ 30,25,66,000.00		
10th	2024/May	₹ 13,25,17,000.00		
	2024/Jun	₹ 15,23,95,000.00		
	2024/Jul	₹ 17,52,54,000.00		
		₹ 46,01,66,000.00		
11th	2024/Aug	₹ 20,15,42,000.00		
	2024/Sep	₹ 23,17,73,000.00		
	2024/Oct	₹ 26,65,39,000.00		
		₹ 69,98,54,000.00		
12th	2024/Nov	₹ 30,65,19,000.00		
	2024/Dec	₹ 35,24,97,000.00		
	2025/Jan	₹ 40,53,72,000.00		
		₹ 1,06,43,88,000.00		

WSB Happy Business Associates & Our Team

