

SAURABH GUPTA & Co.

CHARTERED ACCOUNTANTS

50, NARAIN DAS BUILDING, NARAHI, LUCKNOW - 226001 ☎: 0522-3562561



Independent Auditor's Limited Review Report on the unaudited standalone quarterly financial results of K M SPIRITS AND ALLIED INDUTRIES LIMITED pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, for the nine months ended December 31, 2024

To The Board of Directors of K M SPIRITS AND ALLIED INDUTRIES LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of K M SPIRITS AND ALLIED INDUTRIES LIMITED. (the 'Company'), for the nine months ended December 31, 2024 (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Listing Regulations"), as amended to date, which has been initialed by us for identification purpose.
2. This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedure performed as stated in Paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified u/s 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Circular, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Saurabh Gupta & Co.

Chartered Accountants

ICAI Firm Registration Number: 010542C

Saurabh Gupta

Proprietor

M.No:400057

UDIN: 25400057BMRA23218

Date: 31-01-2025

Place :Lucknow



K M Spirits and Allied Industries Limited

CIN: U15100UP2018PLC101321

Regd. Office:-76, Eldeco Greens, Gomti Nagar, Lucknow-226010

CIN No.: U15100UP2018PLC101321; Phone no.:0522-4079561; Mail id- kmspirits76@gmail.com

Un-audited Balance Sheet as at 31st Dec, 2024

		(Rs. in lacs)		
	Particulars	Note No.	As at Dec 31,2024	As at Dec 31,2023
I	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment		-	
	(b) Capital work-in-progress		-	
	(c) Other Financial Assets	1	4.62	4.61
			4.62	4.61
2	Current assets			
	(a) Financial assets			
	(i) Trade and other receivables	2	-	-
	(ii) Cash and cash equivalents	3	0.80	0.80
	(b) Other current assets	4	-	-
	(c) Other assets		-	-
			0.80	0.80
	Total Assets		5.42	5.41
II	EQUITY AND LIABILITIES			
1	EQUITY			
	(a) Equity Share Capital	5	5.00	5.00
	(b) Other Equity	6	0.36	0.22
			5.36	5.22
	LIABILITIES			
2	Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowing			
	(ii) Other financial liabilities			
	(b) Other non current liabilities			
	(c) Deferred tax liabilities (net)			
	(d) Provisions			
			-	-
3	Current liabilities			
	(a) Financial Liabilities			
	(i) Trade payables and other payables	7	0.06	0.19
	(b) Other current liabilities - Provision for taxation	8	-	-
			0.06	0.19
	Total Equity and Liabilities		5.42	5.41

Corporate Information

Significant Accounting Policies

Other disclosures

The accompanying notes 1 to 14 are an integral part of the financial statements

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE.

For Saurabh Gupta & Co.,
Chartered Accountants
FRN/010542C

(SAURABH GUPTA)

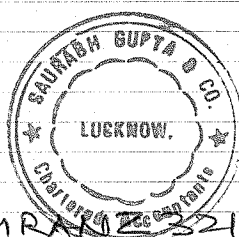
Proprietor

M. NO. :400057

PLACE: LUCKNOW

DATED: 31.01.2025

UDIN- 254000 BMR 3218



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

K M Spirits and Allied Industries Limited

Sanjay Thunihunwala

(Director)

DIN-0177954

Hari Nath

(Director)

DIN-06804331

K M Spirits and Allied Industries Limited

CIN: U15100UP2018PLC101321

Un-audited Statement of Profit and Loss from 01-04-2024 to 31-12-2024

(Rs. in lacs)

	Particulars	Note No	Period Ended 31st Dec,2024	Period Ended 31st Dec,2023
I	Revenue From Operations			
II	Other Income	9	0.22	0.21
III	Total Income (I+II)		0.22	0.21
IV	EXPENSES			
	Other expenses	10	0.03	0.01
	Total expenses		0.03	0.01
V	Profit/(loss) before exceptional items and tax (III-IV)		0.19	0.20
VI	Exceptional Items		-	-
VII	Profit/(loss) before tax (V-VI)		0.19	0.20
VIII	Tax expense: Current tax MAT Credit entitlement Deferred tax		- - -	- - -
IX	Profit (Loss) for the period (VII-VIII)		0.19	0.20
XI	Other Comprehensive Income (i) Items that will not be reclassified to profit or loss (Gain) / Loss arising on actuarial valuation arising on defined benefit obligation (Gain) / Loss arising on fair valuation of equity Instrument (ii) Income tax relating to items that will not be reclassified to profit or loss			
XII	Total Comprehensive Income for the period (X+XI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)		0.19	0.20
XIII	Earnings per equity share (1) Basic (2) Diluted		0.38 0.38	0.40 0.40

Corporate Information-

Significant Accounting Policies -

Other Disclosures -

The accompanying notes 1 to 14 are an integral part of the financial statements

As per our report of even date attached

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE

REPORT OF EVEN DATE.

For Saurabh Gupta & Co.,

Chartered Accountants

FRN- 010542C


(SAURABH GUPTA)

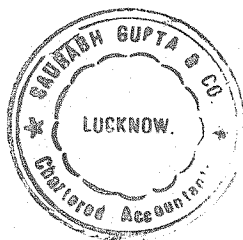
Proprietor

M. NO. :400057

PLACE: LUCKNOW

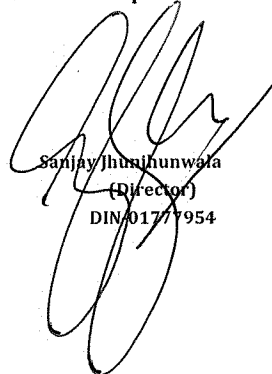
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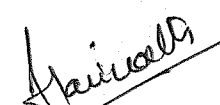
UDIN-



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

K M Spirits and Allied Industries Limited


Sanjay Jhunhunwala
(Director)
DIN-01777954


Harj Nath
(Director)
DIN-06804331

K M Spirits and Allied Industries Limited

CIN: U15100UP2018PLC101321

Regd. Office:-76, Eldeco Greens, Gomti Nagar, Lucknow-226010

CIN No.: U15100UP2018PLC101321; Phone no.:0522-4079561; Mail id- kmspirits76@gmail.com

(Rs. in lacs)

S.No.	Particulars	Period ended	
		31st Dec, 2024	31st Dec, 2023
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before tax and exceptional items	0.19	0.20
	Adjustment to reconcile profit before exceptional items and extraordinary items and tax to net cash flow provided by operating activities:		
	Depreciation and amortisation expense	-	-
	Finance costs	-	-
	Transfer to storage fund for molasses	-	-
	Provision/reversal of doubtful debts	-	-
	Balances written off	-	-
	Interest income	(0.22)	(0.21)
	Government Grant	-	-
	Profit or loss on sale of fixed assets	-	-
	Unspent liabilities/balances written back	-	-
	Other expenses	-	-
	Remeasurement of defined benefit obligation	-	-
	Operating Profit before working capital changes	(0.03)	(0.01)
	Adjustment to reconcile operating profit to cash flow provided by change in working capital		
	(Increase)/Decrease in trade and other receivables	(0.20)	(0.23)
	(Increase) / Decrease in inventories	-	-
	(Increase) / Decrease in Current & Non current Assets	0.07	0.04
	(Increase) / Decrease in Loan	-	-
	Increase / (Decrease) in trade payables & Others	(0.02)	0.02
	Increase / (Decrease) in Current & Non current Liabilities	-	-
	Increase / (Decrease) in Other Financial Liabilities	-	-
	Increase / (Decrease) in Provisions	-	-
	Cash Generated from Operations	(0.18)	(0.18)
	Tax expense (excluding wealth tax)	(0.04)	(0.03)
	Cash flow before exceptional and extraordinary items	(0.22)	(0.21)
	Exceptional items - Voluntary retirement scheme	-	-
	Net Cash generated From Operating Activities (A)	(0.22)	(0.21)
B.	Cash Flow from Investing activities		
	Purchase of fixed assets	-	-
	Sales of fixed assets	-	-
	Proceeds from sale of Investment (Net)	-	-
	Addition in CWIP	-	-
	Interest income received	-	-
	Net Cash used in Investing Activities	(0.22)	(0.21)
C.	Cash Flow From Financing activities		
	Proceeds for share application money	-	-
	Proceeds of long term borrowings	-	-
	Repayments of long term borrowings	-	-
	Proceeds/(repayments) of short term borrowings	-	-
	Finance cost paid	-	-
	Net Cash From Financing Activities	-	-
	Net increase in Cash & Cash Equivalents (A+B+C)	(0.22)	(0.21)
D.	Opening cash and cash equivalents	0.60	0.59
	Closing cash and cash equivalents for the purpose of cash flow statement(Refer Note No.)	0.80	0.80
E.	Increase in Cash & Cash Equivalents (D-E)	0.22	0.21

SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE.
For Saurabh Gupta & Co.,
Chartered Accountants
FRN:- 010542C

(SAURABH GUPTA)
Proprietor
M. NO. :400057
PLACE: LUCKNOW
DATED: 31.01.2025
UDIN-



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
K M Spirits and Allied Industries Limited

Sanjay Manjunath
(Director)
DIN-01777954

Hari Nath
(Director)
DIN-06804331

Note : For Cash flow preparation for Dec 2024, figures have been compared with Balance Sheet as at 31-03-2024.

K M SPIRITS & ALLIED INDUSTRIES LIMITED
Notes to The Financial Statements as at 31st Dec, 2024

(Amount in Rs.)

	31st Dec,2024	31st Dec,2023
Note 1		
Non Currents Assets		
Other Financial Assets		
FDR No-39385077272 (maturity period more than 12 months)	4.45	4.45
Accrued Interest on FDR	0.17	0.16
Total	4.62	4.61

	Current	Non current	Current	Non current
Note 2				
Current Assets				
Trade Receivables- considered good below six months	-	-	-	-
Capital advances	-	-	-	-
Advance to suppliers	-	-	-	-
Considered Good	-	-	-	-
Considered doubtful	-	-	-	-
Less: Allowance for doubtful advance	-	-	-	-
Others	-	-	-	-
Duties and Taxes Paid under protest	-	-	-	-
Others	-	-	-	-
Deferred Rent	-	-	-	-
Upfront fee	-	-	-	-
Total	-	-	-	-

	31st Dec,2024	31st Dec,2023
Note 3		
CASH AND CASH EQUIVALENT		
Balances with Banks		
In current Account SBI (Lucknow)	0.80	0.80
Total	0.80	0.80

Note 4		
Other Current Assets		
FDR No maturity period less than 12 months)	-	-
Accrued Interest on FDR	-	-
Total	-	-

	No. of shares	Amount	No. of shares	Amount
Note 5				
Share Capital				
AUTHORISED				
Equity Share Capital				
Equity Shares of Rs. 10/- each	50,000	5	50,000	5
Total	50,000	5	50,000	5
Issued capital				
Equity Share Capital				
Equity Shares of Rs. 10/- each	50,000	5	50,000	5
Total	50,000	5	50,000	5
Subscribed and paid up capital				
Equity Share Capital				
Equity Shares of Rs. 10/- each	50,000	5	50,000	5
Total	50,000	5	50,000	5

Reconciliation of number of shares outstanding and the amount of share capital outstanding and the amount of Share capital
i) Equity share capital

	No. of shares	Amount	No. of shares	Amount
Shares outstanding at the beginning of the year	-	-	-	-
Shares issued during the year	50,000	5	50,000	5
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	50,000	5	50,000	5

ii) Rights, preferences and restrictions attached to the equity shares

The Company has only one class of Issued, subscribed and paid up equity shares having a par value of INR 10/- each per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the Annual General Meeting.

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 share holders.

iii) Details of the Shareholding of Promoters in the Company

	31st Dec,2024		31st Dec,2023	
Particulars	No. of Shares held	Percentage of share holding	No. of Shares held	Percentage of share holding
		% Change during the Year		



K M SPIRITS & ALLIED INDUSTRIES LIMITED
Notes to The Financial Statements as at 31st Dec, 2024

(Amount in Rs.)

	31st Dec, 2024		31st Dec, 2023	
Equity shares of INR 10/- each fully paid up M/s K M Sugar Mills Limited (Including Nominee Shareholders)	50,000	100.00	50,000	100.00

Note 6 **Other Equity**

Surplus/(Deficit) in Statement of Profit & Loss

Balance as per last account

0.17

0.02

Add: Profit/(Loss) for the current year

0.19

0.20

Closing balance

TOTAL

0.36

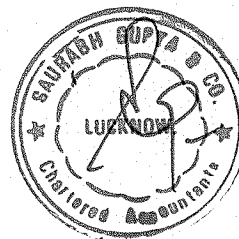
0.22

Note 8 **Other Current liabilities**

Statutory liabilities

Provision for Tax

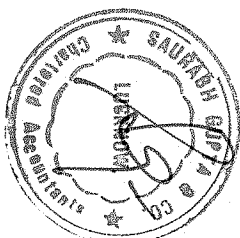
Total



Note No. 7

	As at 31.12.2024 (₹ In Lacs)	As at 31.12.2023 (₹ In Lacs)
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises*	-	-
Total outstanding dues to creditors other than micro enterprises and small enterprises	0.06	0.19
	0.06	0.19

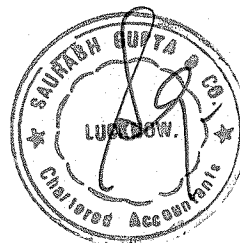
Trade payables ageing schedule

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K M SPIRITS & ALLIED INDUSTRIES LIMITED

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS

	31st Dec.24	31st Dec.23
	(Rs. in lacs)	(Rs. in lacs)
Note 9 <u>Other Income</u>	-	-
Interest on Deposit with bank	0.22	0.21
Excess Provision Written Back	-	0.00
	-	-
Total	0.22	0.21
 Note 10 <u>Other Expenses</u>		
Filing Fee	0.02	0.01
Bank Charges	0.00	-
Audit fee	-	-
Preliminary Exp	-	-
Income Tax paid	0.01	-
Total	0.03	0.01



K.M. Spirits & Allied Industries Ltd
P.O-Motinagar ,Faizabad (UP)

Trial Balance

1-Apr-2024 to 31-Dec-2024

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	5,00,000.00 Cr			5,00,000.00 Cr
Share Capital	5,00,000.00 Cr			5,00,000.00 Cr
Current Liabilities	12,000.00 Cr	12,800.00	1,600.00	800.00 Cr
Provisions	8,000.00 Cr	7,200.00		800.00 Cr
Audit Fees Payable	8,000.00 Cr	7,200.00		800.00 Cr
Pragati Gupta		1,600.00	1,600.00	
Provision for Taxation	4,000.00 Cr	4,000.00		
Investments	4,45,000.00 Dr			4,45,000.00 Dr
FDR with SBI No-39385077272	4,45,000.00 Dr			4,45,000.00 Dr
Current Assets	84,289.00 Dr	46,200.00	38,404.00	92,085.00 Dr
Sundry Debtors			5,000.00	5,000.00 Cr
Bank Accounts	60,095.00 Dr	29,638.00	9,210.00	80,523.00 Dr
State Bank of India, Gomtinagar	60,095.00 Dr	29,638.00	9,210.00	80,523.00 Dr
Accrued Interest on FDR	24,194.00 Dr	16,562.00	24,194.00	16,562.00 Dr
Indirect Incomes			22,006.00	22,006.00 Cr
Interest Received on FDR			22,006.00	22,006.00 Cr
Indirect Expenses		3,010.00		3,010.00 Dr
Bank Charges		10.00		10.00 Dr
Filing Fees		2,000.00		2,000.00 Dr
Income Tax Paid		1,000.00		1,000.00 Dr
Profit & Loss A/c	17,289.00 Cr			17,289.00 Cr
Grand Total		62,010.00	62,010.00	

