

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 INDSTRIES LIMITED pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, for the quarter and half year ended September 30, 2024

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

1. We have reviewed the accompanying statement of unaudited standalone financial results of **K M SPIRITS AND ALLIED INDSTRIES LIMITED**. (the 'Company'), for the quarter and half year ended September 30, 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: 24400057BKFRYX1511

Date: 4th Nov., 2024

Place : Lucknow



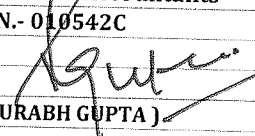
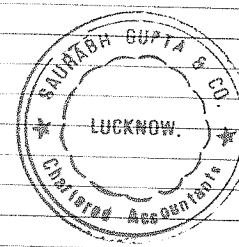
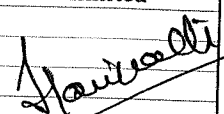
K M Spirits and Allied Industries Limited

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 30th Sep, 2024

		(Rs. in lacs)	
Particulars	Note No.	As at Sep 30,2024	As at Sep 30,2023
I ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment		-	-
(b) Capital work-in-progress		-	-
(c) Other Financial Assets	1	4.54	4.54
		4.54	4.54
2 Current assets			
(a) Financial assets			
(i) Trade and other receivables	2	-	-
(ii) Cash and cash equivalents	3	0.89	0.82
(b) Other current assets	4	-	-
(c) Other assets		-	-
Total Assets		0.89	0.82
		5.44	5.36
II EQUITY AND LIABILITIES			
1 EQUITY			
(a) Equity Share Capital	5	5.00	5.00
(b) Other Equity	6	0.30	0.16
		5.30	5.16
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	0.14	0.18
(b) Other current liabilities - Provision for taxation	8	-	0.03
Total Equity and Liabilities		0.14	0.20
		5.44	5.36
Corporate Information			
Significant Accounting Policies			
Other disclosures			
The accompanying notes 1 to 10 are an integral part of the financial statements			
AUDITOR'S REPORT		FOR AND ON BEHALF OF THE BOARD OF DIRECTORS	
SIGNED IN TERMS OF OUR SEPARATE LIMITED REVIEW		K M Spirits and Allied Industries Limited	
REPORT OF EVEN DATE.			
For Saurabh Gupta & Co.,			
Chartered Accountants			
FRN.- 010542C			
			
(SAURABH GUPTA)			
Proprietor			
M. NO. :400057			
PLACE: LUCKNOW			
DATED: 04.11.2024			
			
		Sanjay Jhunhunwala	
		(Director)	Hari Nath
		DIN-01777954	(Director)
			DIN-06804331

UDIN-24400057 BKFQYX1511

K M Spirits and Allied Industries Limited

CIN: U15100UP2018PLC101321

Un-audited Statement of Profit and Loss for the period six months ended 30-09-2024

(Rs. in lacs)

	Particulars	Note No	Period Ended 30th Sep,2024	Period Ended 30th Sep,2023
I	Revenue From Operations			
II	Other Income			
III	Total Income (I+II)	9	0.15	0.14
IV	EXPENSES		0.15	0.14
	Other expenses			
	Total expenses	10	0.02	-
V	Profit/(loss) before exceptional items and tax (III-IV)		0.02	-
VI	Exceptional Items		0.13	0.14
VII	Profit/(loss) before tax (V-VI)		-	-
			0.13	0.14
VIII	Tax expense:			
	Current tax		-	-
	MAT Credit entitlement		-	-
	Deferred tax		-	-
IX	Profit (Loss) for the period (VII-VIII)		0.13	0.14
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)		0.13	0.14
XIII	Earnings per equity share			
	(1) Basic		0.26	0.28
	(2) Diluted		0.26	0.28

Corporate Information-

Significant Accounting Policies -

Other Disclosures -

The accompanying notes 1 to 10 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 LIMITED REVIEW
REPORT OF EVEN DATE.

For Saurabh Gupta & Co.,

Chartered Accountants

FRN-010542C

(SAURABH GUPTA)

Proprietor

M. NO. :400057

PLACE: LUCKNOW

DATED: 04.11.2024

UDIN - 24400057 BKFQYx1511



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

Sanjay Jhunjhunwala

(Director)

DIN-01777954

Hari 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

S.No.	Particulars	(Rs. in lacs)	
		30th Sep, 2024	30th Sep 2023
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before tax and exceptional items	0.13	0.14
	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	-	-
	Government Grant	(0.15)	(0.14)
	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	(0.02)	-
	Adjustment to reconcile operating profit to cash flow provided by change in working capital		
	(Increase)/Decrease in trade and other receivables	-	-
	(Increase) / Decrease in inventories	-	-
	(Increase) / Decrease in Current & Non current Assets	-	-
	(Increase) / Decrease in Loan	-	-
	Increase / (Decrease) in trade payables & Others	0.04	(0.10)
	Increase / (Decrease) in Current & Non current Liabilities	-	-
	Increase / (Decrease) in Other Financial Liabilities	-	-
	Increase / (Decrease) in Provisions	0.03	-
	Cash Generated from Operations	0.05	-
	Tax expense (excluding wealth tax)	-	(0.10)
	Cash flow before exceptional and extraordinary items	0.05	-
	Exceptional items -Voluntary retirement scheme	-	-
	Net Cash generated From Operating Activities (A)	0.05	(0.10)
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	-	0.14
	Net Cash used in Investing Activities	-	-
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)	0.07	0.24
D.	Opening cash and cash equivalents	0.82	0.58
E.	Closing cash and cash equivalents for the purpose of cash flow statement(Refer Note No.)	0.89	0.82
	Increase in Cash & Cash Equivalents (D-E)	0.07	0.24

SIGNED IN TERMS OF OUR SEPARATE LIMITED REVIEW
REPORT OF EVEN DATE.

For Saurabh Gupta & Co.,
Chartered Accountants

FRN.- 010542C

(SAURABH GUPTA)

Proprietor

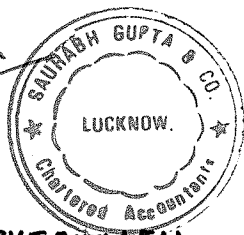
M. NO. :400057

PLACE: LUCKNOW

DATED: 04.11.2024

UDIN- 24400057BKFQYX1511

Note : For Cash flow preparation for Sep 2024, figures have been compared with Balance Sheet as at 30-09-2023.



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

Sanjay Jhunjhunwala
(Director)
DIN-01777954

[Signature]
Hari Nath
(Director)
DIN-06804331

K M SPIRITS & ALLIED INDUSTRIES LIMITED
Notes to The Financial Statements as at 30th Sep, 2024

(Amount in Rs.)

Note 1 Non Currents Assets
Other Financial Assets
FDR No-39385077272 (maturity period more than 12 months)
Accrued Interest on FDR

	30th Sep,2024	30th Sep,2023
	4.45	4.45
	0.09	0.09
Total	4.54	4.54

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

	Current	Non current	Current	Non current
	-	-	-	-
Total	-	-	-	-

Note 3 CASH AND CASH EQUIVALENT
Balances with Banks
In current Account SBI (Lucknow)

	30th Sep,2024	30th Sep,2023
	0.89	0.82
Total	0.89	0.82

Note 4 Other Current Assets

FDR No maturity period less than 12 months)
Accrued Interest on FDR

Total	-	-
--------------	----------	----------

Note 5 Share Capital
AUTHORISED
Equity Share Capital
Equity Shares of Rs. 10/- each

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

Shares outstanding at the beginning of the year
Shares issued during the year
Shares bought back during the year
Shares outstanding at the end of the year

No. of shares	Amount	No. of shares	Amount
50,000	5	50,000	5
50,000	5	50,000	5

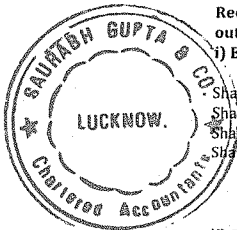
ii) Rights, preferences and restrictions attached to the equity shares

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

	30th Sep,2024		30th Sep,2023	
Particulars	No. of Shares held	Percentage of share holding	No. of Shares held	Percentage of share holding
		% Change during the Year		



Handwritten signature

K M SPIRITS & ALLIED INDUSTRIES LIMITED
Notes to The Financial Statements as at 30th Sep, 2024

(Amount in Rs.)

	30th Sep, 2024		30th Sep, 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

0.13

0.14

Closing balance

TOTAL

0.30

0.16

Note 8 Other Current liabilities

Statutory liabilities

Provision for Tax

Total

0.03

0.03

lg

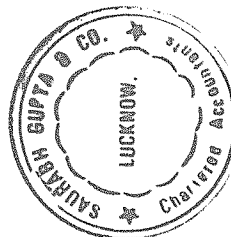


Note No. 7

	As at 30.09.2024 (₹ In Lacs)	As at 30.09.2023 (₹ In Lacs)
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises*	-	-
Total outstanding due to creditors other than micro enterprises and small enterprises	0.14	0.18
	0.14	0.18

Trade payables ageing schedule

Particulars	As at 30.09.2024								As at 30.09.2023			
	Outstanding for following periods from due date of payment								Outstanding for following periods from due date of			
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total		
(i) MSME	-	-	-	-	-	-	-	-	-	-		
(ii) Others	0.14	-	-	-	-	0.11	0.07	-	-	0.18		
(iii) Disputed Dues - MSME	-	-	-	-	-	-	-	-	-	-		
(iv) Disputed Dues others	-	-	-	-	-	-	-	-	-	-		



K M SPIRITS & ALLIED INDUSTRIES LIMITED
NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS

	<u>30th Sep.24</u> (Rs. in lacs)	<u>30th Sep.23</u> (Rs. in lacs)
Note 9 <u>Other Income</u>		
Interest on Deposit with bank	0.15	0.14
Excess Provision Written Back	-	0.00
	-	-
Total	0.15	0.14

Note 10 <u>Other Expenses</u>		
Filing Fee	0.01	-
Bank Charges	0.00	-
Audit fee	-	-
Preliminary Exp	-	-
Income Tax Paid	-	-
	0.01	-
Total	0.02	-

