

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 June, 2020

		(Amount in Rs.)		
	Particulars	Note No.	As at June 30,2020	As at March 31,2020
I	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment	9	-	
	(b) Capital work-in-progress	9A	-	
2	Current assets			
	(a) Financial assets			
	(i) Bank Balance other than cash and cash equivalents	2	4,64,174.00	4,69,174.00
	(ii) Trade Receivables		10,000.00	10,000.00
	(b) Other current assets	3	1,615.00	
	(c) Other assets	1		
	Total Assets		4,75,789.00	4,79,174.00
II	EQUITY AND LIABILITIES			
1	EQUITY			
	(a) Equity Share Capital	4	5,00,000.00	5,00,000
	(b) Other Equity	5	(31,516.00)	(33,131)
	LIABILITIES		4,68,484.00	4,66,869.00
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	6	6,870.00	11,870.00
	(b) Other current liabilities - Provision for taxation	7	435.00	435.00
	Total Equity and Liabilities		4,75,789.00	4,79,174.00

Corporate Information

Significant Accounting Policies

Other disclosures

The accompanying notes 1 to 9 are an integral part of the financial statements

Saurabh Gupta

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



(SAURABH GUPTA)
Proprietor
M. NO. :400057
PLACE: LUCKNOW
DATED: 31.07.2020

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

Saurabh Gupta

Saurabh Gupta
(Director)
DIN-01777954

Aditya Jhunjhunwala

Aditya Jhunjhunwala
(Director)
DIN-01686189

K M Spirits and Allied Industries Limited

CIN: U15100UP2018PLC101321

Un-audited Statement of Profit and Loss from 01-04-2020 to 30-06-2020

(Amount in Rs.)

	Particulars	Note No	For the quarter ended 30th June, 2020	Year Ended 31st March, 2019
I	Revenue From Operations			
II	Other Income			
III	Total Income (I+II)		1,615.00	10,000
IV	EXPENSES		1,615.00	10,000
	Other expenses			
	Total expenses	8	-	7,249.00
V	Profit/(loss) before exceptional items and tax (III-IV)		-	7,249.00
VI	Exceptional Items		1,615.00	2,751.00
VII	Profit/(loss) before tax (V-VI)		-	-
			1,615.00	2,751.00
VIII	Tax expense:			
	Current tax			
	MAT Credit entitlement		-	435
	Deferred tax		-	
IX	Profit (Loss) for the period (VII-VIII)		1,615.00	2,751.00
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)		1,615.00	2,751.00
XIII	Earnings per equity share			
	(1) Basic		0.05	-0.71
	(2) Diluted		0.05	-0.71

Corporate Information-

Significant Accounting Policies -

Other Disclosures -

The accompanying notes 1 to 8 are an integral part of the financial statements

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

(SAURABH GUPTA)
Proprietor

M. NO. :400057

PLACE: LUCKNOW

DATED: 31.07.2020



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

Sanjay Jhunjhunwala Aditya Jhunjhunwala
(Director) (Director)
DIN-01777954 DIN-01686189

K M Spirits and Allied Industries Limited

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(Amount in Rs.)

S.No.	Particulars	Year ended	
		30th June, 2020	31st March, 2020
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before tax and exceptional items	1,615.00	2,751.00
	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		
	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	1,615.00	2,751.00
	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		10,000.00
	(Increase) / Decrease in Current & Non current Assets	1,615.00	
	(Increase) / Decrease in Loan		
	Increase / (Decrease) in trade payables & Others	(5,000.00)	(6,600.00)
	Increase / (Decrease) in Current & Non current Liabilities		
	Increase / (Decrease) in Other Financial Liabilities		
	Increase / (Decrease) in Provisions		
	Cash Generated from Operations	5,000.00	(649.00)
	Tax expense (excluding wealth tax)		
	Cash flow before exceptional and extraordinary items	5,000.00	(649.00)
	Exceptional items -Voluntary retirement scheme		
	Net Cash generated From Operating Activities (A)	5,000.00	(649.00)
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		
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)	5,000.00	(649.00)
D.	Opening cash and cash equivalents	4,69,174.00	4,69,823.00
	Closing cash and cash equivalents for the purpose of cash flow statement(Refer Note No.)	5,000.00	(649.00)
E.	Increase in Cash & Cash Equivalents (D-E)	(4,64,174.00)	4,69,174.00

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: 31.07.2020



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

Sanjay Jhunjhunwala
 (Director)
 DIN-0177054

Aditya Jhunjhunwala
 (Director)
 DIN-01686189

(Amount in Rs.)

		30th June, 2020	
		Current	Non current
Note 1	Current Assets		
	Trade Receivables- considered good below six months	10,000.00	10,000
	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	10,000.00	10,000.00
Note 2	CASH AND CASH EQUIVALENT		
	Balances with Banks		
	In current Account SBI (Lucknow)	19,174.00	4,69,174.00
	FDR No-393374068103	4,45,000.00	
	Total	4,64,174.00	4,69,174.00
Note 3	OTHER CURRENT ASSETS		
	(a) Security Deposit		
	(b) Accrued Interest on FDR		
	Total	1,615.00	

Note 4	Share Capital AUTHORISED	No. of shares		Amount	
	Equity Share Capital	50,000	5,00,000	50,000	5,00,000
	Equity Shares of Rs. 10/- each				
	Total	50,000	5,00,000	50,000	5,00,000
	Issued capital				
	Equity Share Capital	50,000	5,00,000	50,000	5,00,000
	Equity Shares of Rs. 10/- each				
	Total	50,000	5,00,000	50,000	5,00,000
	Subscribed and paid up capital				
	Equity Share Capital	50,000	5,00,000	50,000	5,00,000
	Equity Shares of Rs. 10/- each				
	Total	50,000	5,00,000	50,000	5,00,000

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	50,000	5,00,000	50,000	5,00,000
Shares issued during the year				
Shares bought back during the year				
Shares outstanding at the end of the year	50,000	5,00,000	50,000	5,00,000

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 shareholders.



(Amount in Rs.)

iii) Details of the Shareholders holding more than 5% share in the Company

Particulars	30th June, 2020		31st March, 2020	
	No. of Shares held	Percentage of share holding	No. of Shares held	Percentage of share holding
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 5	Other Equity	30.06.20	31.03.20
	Surplus/(Deficit) in Statement of Profit & Loss		
	Balance as per last account	(33,131.00)	(35,447)
	Add: Profit/(Loss) for the current year	1,615.00	2,316.00
	Closing balance		
	TOTAL	(31,516.00)	(33,131.00)

Note 6	Trade Payables	30.06.20	31.03.20
	(i) Total outstanding dues of Micro enterprises & Small Enterprises		
	(ii) Other than Micro enterprises- Small Enterprises (Other than acceptance) *	6,870.00	11,870.00
	Total	6,870.00	11,870.00

Note 7	Other Current liabilities	30.06.20	31.03.20
	Statutory liabilities	-	435.00
	Provision for Tax	-	435.00
	Total	-	435.00



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

(Amount in Rs.) (Amount in Rs.)
30th June.20 31st March.20

Note 8	Other Expenses		
	Filing Fee	-	1,600.00
	Bank Charges	-	649.00
	Audit fee	-	5,000.00
	Preliminary Exp	-	-
	Total	-	7,249.00



K M Spirits and Allied Industries Limited

76, Eldeco Green, Gomti Nagar, Lucknow-226010

CIN: U15100UP2018PLC101321

Trial Balance

01st April-20 to 30st June-2020

Particulars	K M Spirits and Allied Industries Limited			
	01.04.2020 to 30.06.2020			
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	-500000			
<i>Equity Share</i>	-500000.00		0.00	-500000.00
Current Liabilities				
	-12305	5000	0	-7305
Sundry Creditors				
<i>Pragati Gupta</i>	-1870	0.00	0.00	-1870.00
<i>Audit fee</i>	-10000	5000	0.00	-5000.00
<i>Provision for taxation</i>	-435	0	0.00	-435.00
Fixed Assets				
Current Assets				
Loans & Advances (Asset)	479174	446615.00	4,50,000.00	475789.00 Dr
Bank Accounts				
SBI A/C	469174	0	450000.00	19174.00 Dr
FDR SBI-39374068103	0	445000	0.00	445000.00 Dr
Sundry Debtors	10000	0.00	0.00	10000.00 Dr
Accrued Interest on FDR		1615.00	0.00	1615.00 Dr
Branch / Divisions				
Other Income				
Consultancy Charges			0.00	-
Interest on FDR			1615.00	1,615.00
Indirect Expenses		0.00		
Bank Charges		0.00		0.00 Dr
Audit Fee		0.00		0.00 Dr
Preliminary Exp.		0.00		0.00 Dr
Filing fee		0.00		0.00 Dr
Grand Total	(33,131.00)	4,51,615.00	4,51,615.00	(33,131.00)