

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

Balance Sheet as at 30th June 2021

(Amount in Rs.)

| Particulars | Note No. | As at June 30,2021 | As at June 30,2020 |
|---|----------|-----------------------|-----------------------|
| I ASSETS | | | |
| 1 Non-current assets | | | |
| (a) Property, Plant and Equipment | 10 | - | |
| (b) Capital work-in-progress | 10A | - | |
| 2 Current assets | | | |
| (a) Financial assets | | - | 10,000.00 |
| (i) Trade and other receivables | 1 | | |
| (ii) Cash and cash equivalents | 2 | 46,654.00 | 19,174.00 |
| (iii) Bank Balance other than cash and cash equivalents | 3 | 4,46,615.00 | 4,46,615.00 |
| (b) Other current assets | | | |
| (c) Other assets | | | |
| | | 4,93,269.00 | 4,75,789.00 |
| Total Assets | | 4,93,269.00 | 4,75,789.00 |
| II EQUITY AND LIABILITIES | | | |
| 1 EQUITY | | | |
| (a) Equity Share Capital | 4 | 5,00,000.00 | 5,00,000 |
| (b) Other Equity | 5 | (17,201.00) | (31,516) |
| | | 4,82,799.00 | 4,68,484.00 |
| 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 | 6 | 8,570.00 | 6,870.00 |
| (ii) Other current liabilities - Provision for taxation | 7 | 1,900.00 | 435.00 |
| | | 10,470.00 | 7,305.00 |
| Total Equity and Liabilities | | 4,93,269.00 | 4,75,789.00 |

Corporate Information

Significant Accounting Policies

Other disclosures

The accompanying notes 1 to 10 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

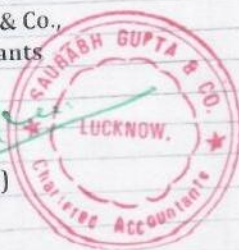
(SAURABH GUPTA)

Proprietor

M. NO. :400057

PLACE: LUCKNOW

DATED: 31.07.2021



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

Sanjay Jhunjhunwala
(Director)

DIN-01777954

Ajay Jhunjhunwala
(Director)

DIN-01686189

K M Spirits and Allied Industries Limited

CIN: U15100UP2018PLC101321

Statement of Profit and Loss from 01-04-2021 to 30-06-2021

(Amount in Rs.)

| | Particulars | Note No | Period Ended 30th June,2021 | Period Ended 30th June,2020 |
|------|--|---------|-----------------------------|-----------------------------|
| I | Revenue From Operations | 9 | 6,015.00 | 1,615 |
| II | Other Income | | | |
| III | Total Income (I+II) | | 6,015 | 1,615 |
| IV | EXPENSES | 8 | | |
| | Other expenses | | - | - |
| | Total expenses | | - | - |
| V | Profit/(loss) before exceptional items and tax (III-IV) | | 6,015.00 | 1,615.00 |
| VI | Exceptional Items | | - | - |
| VII | Profit/(loss) before tax (V-VI) | | 6,015.00 | 1,615.00 |
| VIII | Tax expense: | | | |
| | Current tax | | - | - |
| | MAT Credit entitlement | | - | - |
| | Deferred tax | | - | - |
| IX | Profit (Loss) for the period (VII-VIII) | | 6,015.00 | 1,615.00 |
| 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) | | 6,015.00 | 1,615.00 |
| 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 9 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
 DATED: 31.07.2021



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

(Signature)
 Sanjay Munjhunwa
 (Director)
 DIN-01777954

(Signature)
 Aditya Munjhunwala
 (Director)
 DIN-01686189

(Handwritten mark)

K M Spirits and Allied Industries Limited

CIN: U15100UP2018PLC101321

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

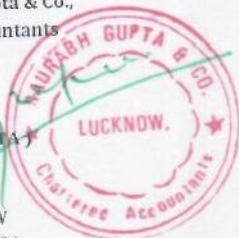
CIN No.: U15100UP2018PLC101321; Phone no.:0522-4079561; Mail id- kmspirits76@gmail.com

(Amount in Rs.)

| S.No. | Particulars | Period ended | |
|-------|--|-----------------|-----------------|
| | | 30th June, 2021 | 30th June, 2020 |
| A. | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | Net Profit/(Loss) before tax and exceptional items | 6,015.00 | 1,615.00 |
| | 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 | 6,015.00 | 1,615.00 |
| | 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 | - | - |
| | (Increase) / Decrease in Current & Non current Assets | - | - |
| | (Increase) / Decrease in Loan | 5,500.00 | 5,000.00 |
| | Increase / (Decrease) in trade payables & Others | - | - |
| | Increase / (Decrease) in Current & Non current Liabilities | - | - |
| | Increase / (Decrease) in Other Financial Liabilities | - | - |
| | Increase / (Decrease) in Provisions | - | - |
| | Cash Generated from Operations | 515.00 | (3,385.00) |
| | Tax expense (excluding wealth tax) | 515.00 | (3,385.00) |
| | Cash flow before exceptional and extraordinary items | - | - |
| | Exceptional items -Voluntary retirement scheme | 515.00 | (3,385.00) |
| | Net Cash generated From Operating Activities (A) | 515.00 | (3,385.00) |
| 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 | 515.00 | (3,385.00) |
| | Net increase in Cash & Cash Equivalents (A+B+C) | 4,92,754.00 | 4,69,174.00 |
| D. | Opening cash and cash equivalents | 4,93,269.00 | 4,65,789.00 |
| | Closing cash and cash equivalents for the purpose of cash flow statement(Refer Note No.) | 515.00 | 3,385.00 |
| E. | Increase in Cash & Cash Equivalents (D-E) | - | - |

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: 31.07.2021



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

Sanjay Jhunjhunwala
(Director)
DIN-0177954

Aditya Jhunjhunwala
(Director)
DIN-01686189

Note : Cash flow for June,2021 prepared with comparative figures for Balance Sheet as at 31-03-2021.

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K M SPIRITS & ALLIED INDUSTRIES LIMITED
Notes to The Financial Statements as at 30th June, 2021

(Amount in Rs.)

| | | 30th June, 2021 | | 30th June, 2020 | |
|--------|---|-----------------|-------------|------------------|-------------|
| | | Current | Non current | Current | Non current |
| Note 1 | Current Assets | | | 10,000 | |
| | 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 | | | 10,000.00 | |

| | | 30th June, 2021 | 30th June, 2020 |
|--------|----------------------------------|------------------|------------------|
| Note 2 | CASH AND CASH EQUIVALENT | | |
| | Balances with Banks | 46,654.00 | 19,174.00 |
| | In current Account SBI (Lucknow) | | |
| | Total | 46,654.00 | 19,174.00 |

| | | | |
|--------|--|--------------------|--------------------|
| Note 3 | BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENT | | |
| | FDR No-393374068103 for 12 months | 4,45,000.00 | 4,45,000 |
| | Accrued Interest on FDR | 1,615.00 | 1,615 |
| | Total | 4,46,615.00 | 4,46,615.00 |

| | | No. of shares | Amount | No. of shares | Amount |
|--------|---------------------------------------|---------------|-----------------|---------------|-----------------|
| Note 4 | Share Capital AUTHORISED | | | | |
| | 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

| | | No. of shares | Amount | No. of shares | Amount |
|-------------------------|---|---------------|----------|---------------|----------|
| i) Equity share capital | | | | | |
| | 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 | 50,000 | 5,00,000 | 50,000 | 5,00,000 |
| | Shares outstanding at the end of the year | | | | |

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 Shareholders holding more than 5% share in the Company

| | | 30th June, 2021 | | 30th June, 2020 | |
|--|--------------------|-----------------------------|--------------------|-----------------------------|--|
| Particulars | 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 | | | | | |



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K M SPIRITS & ALLIED INDUSTRIES LIMITED
Notes to The Financial Statements as at 30th June, 2021

(Amount in Rs.)

| | 30th June, 2021 | | 30th June, 2020 | |
|---|-----------------|--------|-----------------|--------|
| M/s K M Sugar Mills Limited (Including Nominee Shareholders) | 50,000 | 100.00 | 50,000 | 100.00 |

Note 5 Other Equity

Surplus/(Deficit) in Statement of Profit & Loss
Balance as per last account
Add: Profit/(Loss) for the current year
Closing balance

| | | |
|--------------|--------------------|--------------------|
| | (23,216.00) | (33,131) |
| | 6,015.00 | 1,615.00 |
| TOTAL | (17,201.00) | (31,516.00) |

Note 6 Trade Payables

(i) Total outstanding dues of Micro enterprises &
Small Enterprises
(ii) Other than Micro enterprises: Small Enterprises
(Other than acceptance) *

| | | |
|--------------|-----------------|-----------------|
| | 8,570.00 | 6,870.00 |
| Total | 8,570.00 | 6,870.00 |

Note 7 Other Current liabilities

Statutory liabilities
Provision for Tax

| | | |
|--------------|-----------------|---------------|
| | 1,900.00 | 435.00 |
| Total | 1,900.00 | 435.00 |



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

(Amount in Rs.)

| | 30th June,21 | 30th June,20 |
|-------------------------------------|-----------------|-----------------|
| Note 8 <u>Other Expenses</u> | | |
| Filing Fee | - | - |
| Bank Charges | - | - |
| Audit fee | - | - |
| Preliminary Exp | - | - |
| Total | - | - |
| Note 9 <u>Other Income</u> | | |
| Interet on FDR | 6,015.00 | 1,615.00 |
| | - | - |
| Total | 6,015.00 | 1,615.00 |

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K.M. Spirits & Allied Industries Ltd

P.O-Motinagar ,Faizabad (UP)

Trial Balance

1-Apr-2021 to 30-Jun-2021

| Particulars | K.M. Spirits & Allied Industries Ltd | | | |
|---------------------------------|--------------------------------------|--------------|----------|--------------------|
| | 1-Apr-2021 to 30-Jun-2021 | | | |
| | Opening Balance | Transactions | | Closing Balance |
| Debit | | Credit | | |
| Capital Account | 500000.00 Cr | | | 500000.00 Cr |
| Share Capital | 500000.00 Cr | | | 500000.00 Cr |
| Current Liabilities | 15970.00 Cr | 5500.00 | | 10470.00 Cr |
| Provisions | 11000.00 Cr | 5500.00 | | 5500.00 Cr |
| Audit Fees Payable | 11000.00 Cr | 5500.00 | | 5500.00 Cr |
| Pragati Gupta | 3070.00 Cr | | | 3070.00 Cr |
| Provision for Taxation | 1900.00 Cr | | | 1900.00 Cr |
| Investments | 445000.00 Dr | | | 445000.00 Dr |
| FDR with SBI-39374068103 | 445000.00 Dr | | | 445000.00 Dr |
| Current Assets | 47754.00 Dr | 25673.00 | 25158.00 | 48269.00 Dr |
| Bank Accounts | 28096.00 Dr | 24058.00 | 5500.00 | 46654.00 Dr |
| State Bank of India, Gomtinagar | 28096.00 Dr | 24058.00 | 5500.00 | 46654.00 Dr |
| Accrued Interest on FDR | 19658.00 Dr | 1615.00 | 19658.00 | 1615.00 Dr |
| Indirect Incomes | | | 6015.00 | 6015.00 Cr |
| Interest Received on FDR | | | 6015.00 | 6015.00 Cr |
| Profit & Loss A/c | 23216.00 Dr | | | 23216.00 Dr |
| Grand Total | | 31173.00 | 31173.00 | |