

K M Spirits and Allied Industries Limited

BALANCE SHEET AS AT 30-9-2019

PARTICULARS	NOTE NO.	As at 30th Sep 2019	As at 31st March 2019
EQUITY AND LIABILITIES			
SHAREHOLDERS FUNDS			
(a) SHARE CAPITAL	2.1	5,00,000.00	5,00,000.00
(b) RESERVES AND SURPLUS	2.2	(35,447.00)	(35,447.00)
(c) MONEY REC. AGST. SHARE WARRANTS		-	-
TOTAL-(1)		4,64,553.00	4,64,553.00
SHARE APPLICATION MONEY PENDING ALLOTMENT		-	-
NON-CURRENT LIABILITIES			
(a) LONG TERM BORROWINGS		-	-
(b) DEFERRED TAX LIABILITIES (NET)		-	-
(c) OTHER LONG-TERM LIABILITIES		-	-
(d) LONG-TERM PROVISIONS		-	-
TOTAL(2)		-	-
CURRENT LIABILITIES			
(a) SHORT TERM BORROWINGS		-	-
(b) TRADE PAYABLES		-	-
(c) OTHER CURRENT LIABILITIES	2.3	5,270.00	5,270.00
(d) SHORT TERM PROVISIONS		-	-
TOTAL(3)		5,270.00	5,270.00
TOTAL(1+2+3+4)		4,69,823.00	4,69,823.00
ASSETS			
NON-CURRENT ASSETS			
(a) FIXED ASSETS		-	-
(i) TANGIBLE ASSETS		-	-
(ii) INTANGIBLE ASSETS		-	-
(iii) CAPITAL WORK-IN-PROGRESS		-	-
(iv) INTANGIBLE ASSETS UNDER DEV.		-	-
(b) NON-CURRENT INVESTMENTS		-	-
(c) DEFERRED TAX ASSETS (NET)		-	-
(d) LONG-TERM LOANS AND ADVANCES		-	-
(e) OTHER NON-CURRENT ASSETS		-	-
TOTAL(1)		-	-
CURRENT ASSETS			
(a) CURRENT INVESTMENTS		-	-
(b) INVENTORIES		-	-
(c) TRADE RECEIVABLES		-	-
(d) CASH AND CASH EQUIVALENTS	2.4	4,69,823.00	4,69,823.00
(e) SHORT-TERM LOANS AND ADVANCES		-	-
(f) OTHER CURRENT ASSETS		-	-
TOTAL(2)		4,69,823.00	4,69,823.00
TOTAL(1+2)		4,69,823.00	4,69,823.00

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE.

For Suarabh Gupta & Co.,

Chartered Accountants

FRN.- 010542C

(SAURABH GUPTA)

Proprietor

M. NO. :400057

PLACE: LUCKNOW

DATED: 23.10.2019



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

SANJAY JHUNJHUNWALA

DIRECTOR

DIN:01777954

ADITYA JHUNJHUNWALA

DIRECTOR

DIN-01686189

K M Spirits and Allied Industries Limited

PROFIT & LOSS STATEMENT FROM 01.04-2019 TO 30-9-2019

PARTICULARS	NOTE NO.	year ended 30th Sep 2019	year ended 31st March 2019
REVENUE FROM OPERATIONS			
REVENUE FROM OPERATIONS		-	-
OTHER INCOME	2.5	-	-
TOTAL REVENUE(I+II)		-	-
EXPENSES:			
COST OF MATERIAL CONSUMED		-	-
PURCHASE OF STOCK-IN-TRADE		-	-
CHANGES IN INVENTORIES OF FINISHED GOODS		-	-
WORK-IN-PROGRESS AND STOCK -IN-TRADE		-	-
EMPLOYEE BENEFITS EXPENSES		-	-
FINANCE COSTS		-	-
DEPRECIATION AND AMORTIZATION EXPENSE		-	30,270.00
OTHER EXPENSES	2.6	-	5,177.00
TOTAL EXPENSES		-	35,447.00
PROFIT BEFORE TAX (III-IV)		-	(35,447.00)
TAX EXPENSE		-	-
CURRENT TAX		-	-
PROFIT/(LOSS) FOR THE PERIOD (V-VI)		-	(35,447.00)
EARNING PER EQUITY SHARE		-	-
BASIC		-	(0.71)
DILUTED		-	-

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE.

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

(SAURABH GUPTA)

Proprietor

M. NO. :400057

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DIRECTOR
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K M Spirits and Allied Industries Limited

NOTES TO AND FORMING PART OF BALANCE SHEET AS AT 30-9-2019

PARTICULARS	NOTE NO.	As at 30th Sep 2019	As at 31st March 2019
SHARE CAPITAL:	2.1		
AUTHORISED:			
1,00,000 Equity Shares of Rs 10 /- each		10,00,000.00	10,00,000.00
		10,00,000.00	10,00,000.00
Issued, Subscribed & fully paid up			
50,000 Equity Shares of Rs 10 /- each		5,00,000.00	5,00,000.00
		5,00,000.00	5,00,000.00
Reconciliation of the Shares outstanding			
At the beginning and at the end of the reporting period		30-Sep-19 Nos	31-Mar-19 Nos
-Equity Shares			
At the beginning of the period		50,000.00	-
Issued during the period		-	50,000
outstanding at the end of the period		50,000.00	50,000.00
Rights, Preferences & restrictions attached to Shares			
Equity Shares			
The company has only one class of equity shares having a par value of 10/- share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.			
Details of Shareholders holding more than 5% Shares in the Company		As at 30.09.2019 In Nos	As at 31.03.2019 In Nos
- Equity Shares			
M/s. K M Sugar Mills Limited	99.99%	49994	49994
	0.00%	0	0
RESERVE & SURPLUS:	2.2		
Securities Premium Account:			
at the beginning of the Accounting Period		-	-
Addition During the Year		-	-
At the end of the Accounting Period		-	-
Surplus of Profit & Loss A/c			
at the beginning of the Accounting Period		(35,447.00)	-
Addition During the Year		-	(35,447.00)
At the end of the Accounting Period		(35,447.00)	(35,447.00)
Grand Total		(35,447.00)	(35,447.00)
OTHER CURRENT LIABILITIES	2.3		
Other payables		5,270.00	5,270.00
Income Tax Provision		-	-
Audit Fee Payable		-	-
		5,270.00	5,270.00



K M Spirits and Allied Industries Limited

NOTES TO AND FORMING PART OF BALANCE SHEET AS AT 30-09-2019

PARTICULARS	NOTE NO.	As at 30st Sep 2019	As at 31st March 2019
<u>NON CURRENT INVESTMENT:</u>			
investment in Equity Instruments :		-	
Equity shares of Rs 10 each fully paid up			
Aggregate amount of unquoted investment		-	-
		-	-
<u>OTHER NON CURRENT ASSETS</u>			
<u>MISC. EXPENDITURE</u>			
(TO THE EXTENT NOT WRITTEN OFF OR ADJUSTED)			
<u>PRELIMINARY & PRE OPERATIVE EXPENSES</u>		-	-
ADDITION DURING THE YEAR		-	-
		-	-
LESS: WRITTEN OFF DURING THE YEAR		-	-
		-	-
		-	-
<u>CASH & CASH EQUIVALENTS :</u>	2.4		
BALANCE WITH BANKS			
FIXED DEPOSIT WITH BANK		-	-
IN CURRENT ACCOUNTS WITH SBI		4,69,823.00	-
CHEQUE IN HAND		-	-
CASH IN HAND		-	-
		4,69,823.00	-
<u>SHORT TERM LOANS & ADVANCES:</u>			
(UNSECURED CINSIDERED GOOD UNLESS OTHERWISE STATED)			
IN KIND FOR THE VALUE TO BE RECEIVED			
(1) ACCRUED INTEREST		-	-
(2) RECEIVABLE FROM REVENUE AUTHORITIES		-	-
		-	-
		-	-



K M Spirits and Allied Industries Limited

PARTICULARS	NOTE NO.	year ended 30th June 2019	year ended 31st March 2019
OTHER INCOME;	2.5	-	-
Miscellaneous income		-	-
<u>DEPRECIATION AND AMORTISATION EXPENSES:</u>			
PRELIMINARY EXPENSES W/OFF		-	30,270.00
		-	30,270.00
<u>OTHER EXPENSES:</u>	2.6		
<u>ADMINISTRATIVE EXPENSE</u>			
Bank Charges		-	177.00
Audit & Tax Audit Fees		-	1,500.00
Filing Fees		-	-
General Expenses		-	-
Accounting Charges		-	-
Printing & Stationary		-	-
Travelling & Conveyance		-	-
Payment to Auditor		-	3,500.00
		-	5,177.00



K M Spirits and Allied Industries Limited

Trial Balance as on 30.09.19

Sl. No.	ACCOUNT HEAD	DEBIT	CREDIT
	SHARE CAPITAL :-		
	EQUITY		5,00,000.00
	Profit & Loss A/c	35,447.00	-
	Profit and loss Account	-	
	SUNDRY CREDITORS FOR EXP.		
	K M Sugar Mills Limited		-
	Audit fee		5,000.00
	Ms. Pragati Gupta		270.00
	SBI, Gomti Nagar	4,69,823.00	
	*cash in hand	-	
	Other receivable	-	
	INCOME		
	other income		-
	EXPENSES		
	Pre-operative Exp.	-	
	Filing fee	-	
	Tax Audit Expenses	-	
	STATIONERY	-	
	Audit fee	-	
	BANK CHARGES	-	
		5,05,270.00	5,05,270.00
	LOSS FOR THE YEAR	-	

