

# 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, 2020**

		(Amount in Rs.)	
Particulars	Note No.	As at Sep 30,2020	As at March 31,2020
<b>I ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Property, Plant and Equipment	9	-	
(b) Capital work-in-progress	9A	-	
<b>2 Current assets</b>			
(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	7,560.00	
(c) Other assets	1		
		4,81,734.00	4,79,174.00
<b>Total Assets</b>		<b>4,81,734.00</b>	<b>4,79,174.00</b>
<b>II EQUITY AND LIABILITIES</b>			
<b>1 EQUITY</b>			
(a) Equity Share Capital	4	5,00,000.00	5,00,000
(b) Other Equity	5	(25,571.00)	(33,131)
		4,74,429.00	4,66,869.00
<b>LIABILITIES</b>			
<b>2 Non-current liabilities</b>			
(a) Financial liabilities			
(i) Borrowing			
(ii) Other financial liabilities			
(b) Other non current liabilities			
(c) Deferred tax liabilities (net)			
(d) Provisions		-	-
<b>3 Current liabilities</b>			
(a) Financial Liabilities			
(i) Trade payables and other payables	6	6,870.00	11,870.00
(ii) Other current liabilities - Provision for taxation	7	435.00	435.00
		7,305.00	12,305.00
<b>Total Equity and Liabilities</b>		<b>4,81,734.00</b>	<b>4,79,174.00</b>

Corporate Information

Significant Accounting Policies

Other disclosures

The accompanying notes 1 to 9 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

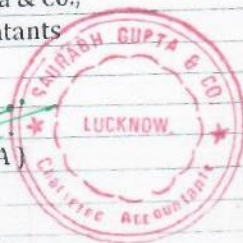
(SAURABH GUPTA)

Proprietor

M. NO. :400057

PLACE: LUCKNOW

DATED: 07.11.2020



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

CIN: U15100UP2018PLC101321

Un-audited Statement of Profit and Loss from 01-04-2020 to 30-09-2020

(Amount in Rs.)

	Particulars	Note No	Year Ended 30th Sep,2020	Year Ended 31st March,2020
I	Revenue From Operations			
II	Other Income		7,560.00	10,000
III	Total Income (I+II)		7,560	10,000
IV	EXPENSES			
	Other expenses	8	-	7,249.00
	Total expenses		-	7,249.00
V	Profit/(loss) before exceptional items and tax (III-IV)		7,560.00	2,751.00
VI	Exceptional Items		-	-
VII	Profit/(loss) before tax (V-VI)		7,560.00	2,751.00
VIII	Tax expense:			
	Current tax		-	435
	MAT Credit entitlement		-	
	Deferred tax			
IX	Profit (Loss) for the period (VII-VIII)		7,560.00	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)		7,560.00	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

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: 07.11.2020



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

K M Spirits and Allied Industries Limited

Sanjay Hunjunwala  
(Director)

DIN-01777954

Aditya Hunjunwala  
(Director)

DIN-01686189

# 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- kunsprits76@gmail.com

## CASH FLOW STATEMENT

(Amount in Rs.)

S.No.	Particulars	Year ended	
		30th Sep, 2020	31st March, 2020
A.	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit/(Loss) before tax and exceptional items	7,560.00	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	-	-
	<b>Operating Profit before working capital changes</b>	<b>7,560.00</b>	<b>2,751.00</b>
	Adjustment to reconcile operating profit to cash flow provided by change in working capital		
	(Increase)/Decrease in trade and other receivables	-	10,000.00
	(Increase) / Decrease in inventories	-	-
	(Increase) / Decrease in Current & Non current Assets	<b>7,560.00</b>	-
	(Increase) / Decrease in Loan	-	-
	Increase / (Decrease) in trade payables & Others	<b>(5,000.00)</b>	<b>(6,600.00)</b>
	Increase / (Decrease) in Current & Non current Liabilities	-	-
	Increase / (Decrease) in Other Financial Liabilities	-	-
	Increase / (Decrease) in Provisions	-	-
	<b>Cash Generated from Operations</b>	<b>5,000.00</b>	<b>(649.00)</b>
	Tax expense (excluding wealth tax)	-	-
	<b>Cash flow before exceptional and extraordinary items</b>	<b>5,000.00</b>	<b>(649.00)</b>
	Exceptional items -Voluntary retirement scheme	-	-
	<b>Net Cash generated From Operating Activities (A)</b>	<b>5,000.00</b>	<b>(649.00)</b>
B.	<b>Cash Flow from investing activities</b>		
	Purchase of fixed assets	-	-
	Sales of fixed assets	-	-
	Proceeds from sale of Investment (Net)	-	-
	Addition in CWIP	-	-
	Interest income received	-	-
	<b>Net Cash used in Investing Activities</b>	<b>-</b>	<b>-</b>
C.	<b>Cash Flow From Financing activities</b>		
	Proceeds for share application money	-	-
	Proceeds of long term borrowings	-	-
	Repayments of long term borrowings	-	-
	Proceeds/(repayments) of short term borrowings	-	-
	Finance cost paid	-	-
	<b>Net Cash From Financing Activities</b>	<b>-</b>	<b>-</b>
	<b>Net increase in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>5,000.00</b>	<b>(649.00)</b>
D.	Opening cash and cash equivalents	<b>4,69,174.00</b>	<b>4,69,823.00</b>
	Closing cash and cash equivalents for the purpose of cash flow statement(Refer Note No.)	<b>5,000.00</b>	<b>(649.00)</b>
E.	<b>Increase in Cash &amp; Cash Equivalents (D-E)</b>	<b>(4,64,174.00)</b>	<b>4,69,174.00</b>

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: 07.11.2020



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

Sanjay Bhujhunwala  
(Director)  
DIN-01777954

Aditya Bhujhunwala  
(Director)  
DIN-01686189

(Amount in Rs.)

		30th Sep, 2020	
		Current	Non current
Note 1	<b>Current Assets</b>		
	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		
	<b>Total</b>	<b>10,000.00</b>	<b>10,000.00</b>

Note 2	<b>CASH AND CASH EQUIVALENT</b>		
	Balances with Banks		
	In current Account SBI (Lucknow)	19,174.00	4,69,174.00
	FDR No-393374068103	4,45,000.00	
	<b>Total</b>	<b>4,64,174.00</b>	<b>4,69,174.00</b>

Note 3	<b>OTHER CURRENT ASSETS</b>		
	(a) Security Deposit		
	b) Accrued Interest on FDR	7,560.00	
	<b>Total</b>	<b>7,560.00</b>	

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

**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	5,00,000	50,000	5,00,000
	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 share holders.



(Amount in Rs.)

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

Particulars

Equity shares of INR 10/- each fully paid up  
M/s K M Sugar Mills Limited  
(Including Nominee Shareholders)

30th Sep, 2020		31st March, 2020	
No. of Shares held	Percentage of share holding	No. of Shares held	Percentage of share holding
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

	30.06.20	31.03.20
	(33,131.00)	(35,447)
	7,560.00	2,316.00
<b>TOTAL</b>	<b>(25,571.00)</b>	<b>(33,131.00)</b>

Note 6

Trade Payables

(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
<b>Total</b>	<b>6,870.00</b>	<b>11,870.00</b>

Note 7

Other Current liabilities

Statutory liabilities  
Provision for Tax

	-	435.00
<b>Total</b>	<b>-</b>	<b>435.00</b>



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

(Amount in Rs.) (Amount in Rs.)  
30th Sep,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

