

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 Sept.,2021

		(Amount in Rs.)	
Particulars	Note No.	As at Sep 30,2021	As at Sep 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		19,174.00
(ii) Cash and cash equivalents	2	46,654.00	
(iii) Bank Balance other than cash and cash equivalents	3	4,52,560.00	4,52,560.00
(b) Other current assets			
(c) Other assets		4,99,214.00	4,81,734.00
		4,99,214.00	4,81,734.00
Total Assets			
II EQUITY AND LIABILITIES			
1 EQUITY			
(a) Equity Share Capital	4	5,00,000.00	5,00,000
(b) Other Equity	5	(11,256.00)	(25,571)
		4,88,744.00	4,74,429.00
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
		4,99,214.00	4,81,734.00
Total Equity and Liabilities			

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

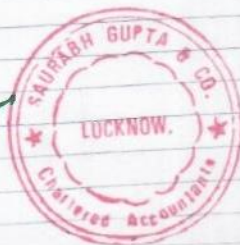
FRN.- 010542C

(SAURABH GUPTA)

Proprietor

M. NO. :400057

PLACE:-LUCKNOW



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

30 OCT 2021

K M Spirits and Allied Industries Limited

CIN: U15100UP2018PLC101321

Statement of Profit and Loss from 01-04-2021 to 30-09-2021

(Amount in Rs.)

	Particulars	Note No	Period Ended 30th Sep,2021	Period Ended 30th Sep,2020
I	Revenue From Operations	9	11,960.00	7,560.00
II	Other Income		11,960.00	7,560.00
III	Total Income (I+II)			
IV	EXPENSES	8		
	Other expenses		-	-
	Total expenses		11,960.00	7,560.00
V	Profit/(loss) before exceptional items and tax (III-IV)		-	-
VI	Exceptional Items			
VII	Profit/(loss) before tax (V-VI)		7,560.00	
VIII	Tax expense:			
	Current tax		-	-
	MAT Credit entitlement		-	-
	Deferred tax		-	-
IX	Profit (Loss) for the period (VII-VIII)		11,960.00	7,560.00
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)		11,960.00	7,560.00
XIII	Earnings per equity share			
	(1) Basic		0.12	0.05
	(2) Diluted		0.12	0.05

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: 30.10.2021



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

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(Amount in Rs.)

S.No.	Particulars	Period ended	
		30th Sep, 2021	31st March, 2021
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before tax and exceptional items	11,960.00	11,815.00
	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	11,960.00	11,815.00
	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	-	13,580.00
	(Increase) / Decrease in Current & Non current Assets	-	-
	(Increase) / Decrease in Loan	5,500.00	1,815.00
	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	6,460.00	23,580.00
	Tax expense (excluding wealth tax)	6,460.00	23,580.00
	Cash flow before exceptional and extraordinary items	6,460.00	23,580.00
	Exceptional Items - Voluntary retirement scheme	6,460.00	23,580.00
	Net Cash generated From Operating Activities (A)		
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	-	-
	Rrepayments of long term borrowings	-	-
	Proceeds/(repayments) of short term borrowings	-	-
	Finance cost paid	-	-
	Net Cash From Financing Activities	6,460.00	23,580.00
	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	4,92,754.00
E.	Closing cash and cash equivalents for the purpose of cash flow statement(Refer Note No.)	6,460.00	(23,580.00)
	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: 30.10.2021



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

Sanjay Hunjhwala
 (Director)
 DIN-01777954

Aditya Hunjhwala
 (Director)
 DIN-01686189

Note : For Cash flow preparation for Sept.,2021, figures have been compared with Balance Sheet as at 31-03-2021.

(Amount in Rs.)

		30th Sep, 2021		30th Sep, 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 Sep, 2021	30th Sep, 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

		30th Sep, 2021	30th Sep, 2020
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	7,560.00	7,560
	Total	4,52,560.00	4,52,560.00

		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	-	-	-	-
	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.

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

		30th Sep, 2021		30th Sep, 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					



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

(Amount in Rs.)

	30th Sep,2021		30th Sep,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		(23,216.00)		(33,131)
Add: Profit/(Loss) for the current year		11,960.00		7,560.00
Closing balance				
TOTAL		(11,256.00)		(25,571.00)
Note 6 Trade Payables				
(i) Total outstanding dues of Micro enterprises & Small Enterprises				
		8,570.00		6,870.00
(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				
		1,900.00		435.00
Provision for Tax		1,900.00		435.00
Total		1,900.00		435.00



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

(Amount in Rs.) Amount in Rs.)
 30th Sep.21 30th Sep.20

Note 8 Other Expenses
 Filing Fee
 Bank Charges
 Audit fee
 Preliminary Exp

	-	-
	-	-
	-	-
	-	-
Total	-	-

Note 9 Other Income
 Interest on FDR

	11,960.00	7,560.00
	-	-
	-	-
Total	11,960.00	7,560.00



K.M. Spirits & Allied Industries Ltd

P.O-Motinagar ,Faizabad (UP)

Trial Balance

1-Apr-2021 to 30-Sep-2021

Particulars	K.M. Spirits & Allied Industries Ltd			Closing Balance
	Opening Balance	Transactions		
		Debit	Credit	
	500000.00 Cr			500000.00 Cr
Capital Account				500000.00 Cr
Share Capital	500000.00 Cr			10470.00 Cr
Current Liabilities				5500.00 Cr
Provisions	11000.00 Cr	5500.00		5500.00 Cr
Audit Fees Payable	11000.00 Cr	5500.00		3070.00 Cr
Pragati Gupta	3070.00 Cr			1900.00 Cr
Provision for Taxation	1900.00 Cr			445000.00 Dr
Investments	445000.00 Dr			445000.00 Dr
FDR with SBI-39374068103	445000.00 Dr			48269.00 Dr
Current Assets				46654.00 Dr
Bank Accounts	28096.00 Dr	25673.00	25158.00	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	7560.00	19658.00	7560.00 Dr
Indirect Incomes				11960.00 Cr
Interest Received on FDR			11960.00	11960.00 Cr
Profit & Loss A/c				23216.00 Dr
Interest Received on FDR	23216.00 Dr			
Grand Total		37118.00	37118.00	

