

# K M Spirits and Allied Industries Limited

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

## UN-AUDITED BALANCE SHEET AS AT 31-12-2019

PARTICULARS	NOTE NO.	As at 31st Dec 2019	As at 31st March 2019
<b><u>EQUITY AND LIABILITIES</u></b>			
<b><u>SHAREHOLDERS FUNDS</u></b>			
(a) SHARE CAPITAL	2.1	5,00,000.00	5,00,000.00
(b) RESERVES AND SURPLUS	2.2	(37,047.00)	(35,447.00)
(c) MONEY REC. AGST. SHARE WARRANTS		-	-
TOTAL-(1)		4,62,953.00	4,64,553.00
<b><u>SHARE APPLICATION MONEY PENDING ALLOTMENT</u></b>			
<b><u>NON-CURRENT LIABILITIES</u></b>			
(a) LONG TERM BORROWINGS		-	-
(b) DEFERRED TAX LIABILITIES (NET)		-	-
(c) OTHER LONG-TERM LIABILITIES		-	-
(d) LONG-TERM PROVISIONS		-	-
TOTAL(2)		-	-
<b><u>CURRENT LIABILITIES</u></b>			
(a) SHORT TERM BORROWINGS		-	-
(b) TRADE PAYABLES		-	-
(c) OTHER CURRENT LIABILITIES	2.3	6,870.00	5,270.00
(d) SHORT TERM PROVISIONS		-	-
TOTAL(3)		6,870.00	5,270.00
<b>TOTAL(1+2+3+4)</b>		<b>4,69,823.00</b>	<b>4,69,823.00</b>
<b><u>ASSETS</u></b>			
<b><u>NON-CURRENT ASSETS</u></b>			
(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)		-	-
<b><u>CURRENT ASSETS</u></b>			
(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
<b>TOTAL(1+2)</b>		<b>4,69,823.00</b>	<b>4,69,823.00</b>

**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: 31.01.2020



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

(ADITYA JHUNJHUNWALA)  
DIRECTOR  
DIN-01686189

(SANJAY JHUNJHUNWALA)  
DIRECTOR  
DIN-01777954

# K M Spirits and Allied Industries Limited

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

## UN-AUDITED PROFIT & LOSS STATEMENT FROM 01.04-2019 TO 31-12-2019

PARTICULARS	NOTE NO.	year ended 31st Dec 2019	year ended 31st March 2019
<b>REVENUE FROM OPERATIONS</b>			
REVENUE FROM OPERATIONS		-	-
OTHER INCOME	2.5	-	-
<b>TOTAL REVENUE(I+II)</b>		<b>-</b>	<b>-</b>
<b>EXPENSES:</b>			
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	1,600.00	5,177.00
<b>TOTAL EXPENSES</b>		<b>1,600.00</b>	<b>35,447.00</b>
<b>PROFIT BEFORE TAX (III-IV)</b>		<b>(1,600.00)</b>	<b>(35,447.00)</b>
TAX EXPENSE		-	-
CURRENT TAX		-	-
<b>PROFIT/(LOSS) FOR THE PERIOD (V-VI)</b>		<b>(1,600.00)</b>	<b>(35,447.00)</b>
<b>EARNING PER EQUITY SHARE</b>			
BASIC		(0.03)	(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  
PLACE: LUCKNOW  
DATED: 31.01.2020



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

  
(ADITYA DHUNJHUNWALA)  
DIRECTOR  
DIN-01686189

  
(SANJAY DHUNJHUNWALA)  
DIRECTOR  
DIN-01777954

## K M Spirits and Allied Industries Limited

NOTES TO AND FORMING PART OF BALANCE SHEET AS AT 31-12-2019				
PARTICULARS	NOTE NO.	As at 31st Dec 2019		As at 31st March 2019
<b>SHARE CAPITAL:</b>				
<b>AUTHORISED:</b>				
1,00,000 Equity Shares of Rs 10 /- each	2.1	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		31-Dec-19 Nos		31-Mar-19 Nos
-Equity Shares		50,000.00		-
At the beginning of the period		-		-
Issued during the period		-		50,000
outstanding at the end of the period		50,000.00		50,000.00
<b>Rights, Preferences &amp; restrictions attached to Shares</b>				
<b>Equity Shares</b>				
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.				
<b>Details of Shareholders holding more than 5% Shares in the Company</b>				
		As at 31.12.2019 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
<b>RESERVE &amp; SURPLUS:</b>				
Securities Premium Account:				
at the beginning of the Accounting Period	2.2	-		-
Addition During the Year		-		-
At the end of the Accounting Period		-		-
<b>Surplus of Profit &amp; Loss A/c</b>				
at the beginning of the Accounting Period		(35,447.00)		-
Addition During the Year		(1,600.00)		(35,447.00)
At the end of the Accounting Period		(37,047.00)		(35,447.00)
Grand Total		(37,047.00)		(35,447.00)
<b>OTHER CURRENT LIABILITIES</b>				
Other payables	2.3	6,870.00		5,270.00
Income Tax Provision		-		-
Audit Fee Payable		-		-
		6,870.00		5,270.00

## K M Spirits and Allied Industries Limited

NOTES TO AND FORMING PART OF BALANCE SHEET AS AT 31-12-2019				
PARTICULARS	NOTE NO.	As at 31st Dec 2019		As at 31st March 2019
<b>NON CURRENT INVESTMENT:</b>				
Investment in Equity Instruments :				
Equity shares of Rs 10 each fully paid up		-		-
Aggregate amount of unquoted investment		-		-
<b>OTHER NON CURRENT ASSETS</b>				
<b>MISC. EXPENDITURE</b>				
(TO THE EXTENT NOT WRITTEN OFF OR ADJUSTED)				
<b>PRELIMINARY &amp; PRE OPERATIVE EXPENSES</b>				
ADDITION DURING THE YEAR		-		-
LESS: WRITTEN OFF DURING THE YEAR		-		-
<b>CASH &amp; CASH EQUIVALENTS :</b>				
BALANCE WITH BANKS	2.4	-		-
FIXED DEPOSIT WITH BANK		-		-
IN CURRENT ACCOUNTS WITH SBI		4,69,823.00		-
CHEQUE IN HAND		-		-
CASH IN HAND		-		-
		4,69,823.00		-
<b>SHORT TERM LOANS &amp; ADVANCES:</b>				
(UNSECURED CONSIDERED 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 31st Dec 2019	year ended 31st March 2019
<b>OTHER INCOME;</b>	2.5	-	-
Miscllaneous income		-	-
<b>DEPRECIATION AND AMORTISATION EXPENSES:</b>			
PRELIMINARY EXPENSES W/OFF		-	30,270.00
		-	30,270.00
<b>OTHER EXPENSES:</b>	2.6		
<b>ADMINISTARTIVE EXPENSE</b>			
Bank Charges		-	177.00
Audit & Tax Audit Fees		-	1,500.00
Filing Fees		1,600.00	-
General Expenses		-	-
Accounting Charges		-	-
Printing & Stationary		-	-
Travelling & Conveyance		-	-
Payment to Auditor		-	3,500.00
		1,600.00	5,177.00

