

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

Unaudited Balance Sheet as at 31st Dec, 2020

Particulars		Note No.	(Amount in Rs.)	
			As at Dec 31,2020	As at March 31,2020
I ASSETS				
1 Non-current assets				
(a) Property, Plant and Equipment	9	-		
(b) Capital work-in-progress	9A	-		
2 Current assets				
(a) Financial assets				
(i) Trade and other receivables	1	10,000.00	10,000.00	
(ii) Cash and cash equivalents	2	18,745.00	4,69,174.00	
(iii) Bank Balance other than cash and cash equivalents	3	4,58,505.00	-	
(b) Other current assets				
(c) Other assets				
Total Assets		4,87,250.00	4,69,174.00	
		4,87,250.00	4,69,174.00	
II EQUITY AND LIABILITIES				
1 EQUITY				
(a) Equity Share Capital	4	5,00,000.00	5,00,000	
(b) Other Equity	5	(20,020.00)	(33,131)	
		4,79,980.00	4,66,869.00	
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	7,270.00	11,870.00	
(b) Other current liabilities - Provision for taxation	7	-	435.00	
		7,270.00	12,305.00	
Total Equity and Liabilities		4,87,250.00	4,79,174.00	

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

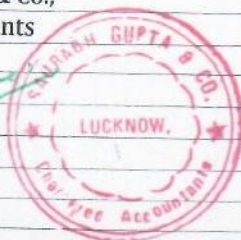
(SAURABH GUPTA)

Proprieter

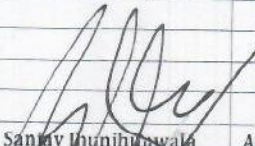
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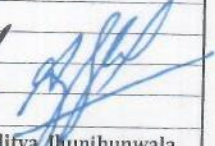
PLACE: LUCKNOW

DATED: 01.02.2021



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


Sanjay Shunjunwala
(Director)
DIN-01777954


Aditya Shunjunwala
(Director)
DIN-01686189

K M Spirits and Allied Industries Limited

CIN: U15100UP2018PLC101321

Unaudited Statement of Profit and Loss from 01-04-2020 to 31-12-2020

(Amount in Rs.)

	Particulars	Note No	Year Ended 31st Dec,2020	Year Ended 31st March,2020
I	Revenue From Operations			
II	Other Income			
III	Total Income (I+II)		13,511.00	10,000
IV	EXPENSES		13,511	10,000
	Other expenses			
	Total expenses	8	400.00	7,249.00
V	Profit/(loss) before exceptional items and tax (III-IV)		400.00	7,249.00
VI	Exceptional Items		13,111.00	2,751.00
VII	Profit/(loss) before tax (V-VI)		13,111.00	2,751.00
VIII	Tax expense:			
	Current tax		-	435
	MAT Credit entitlement		-	
	Deferred tax		-	
IX	Profit (Loss) for the period (VII-VIII)		13,111.00	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)		13,111.00	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: 01.02.2021



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

Sanjay Jhunjhunwala Aditya Jhunjhunwala
 (Director) (Director)
 DIN-01777054 DIN-01686189

Handwritten signature/initials in blue ink.

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

Cash Flow Statement

(Amount in Rs.)

S.No.	Particulars	Year ended	
		31st Dec, 2020	31st March, 2020
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before tax and exceptional Items	13,111.00	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	-	-
	Operating Profit before working capital changes	13,111.00	2,751.00
	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	-	-
	(Increase) / Decrease in Loan	13,505.00	-
	Increase / (Decrease) in trade payables & Others	-	-
	Increase / (Decrease) in Current & Non current Liabilities	(5,000.00)	(6,600.00)
	Increase / (Decrease) in Other Financial Liabilities	-	-
	Increase / (Decrease) in Provisions	-	-
	Cash Generated from Operations	4,606.00	(649.00)
	Tax expense (excluding wealth tax)	-	-
	Cash flow before exceptional and extraordinary items	4,606.00	(649.00)
	Exceptional items -Voluntary retirement scheme	-	-
	Net Cash generated From Operating Activities (A)	4,606.00	(649.00)
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	-	-
	Net increase in Cash & Cash Equivalents (A+B+C)	4,606.00	(649.00)
D.	Opening cash and cash equivalents	4,69,174.00	4,69,823.00
	Closing cash and cash equivalents for the purpose of cash flow statement(Refer Note No.)	4,606.00	(649.00)
E.	Increase in Cash & Cash Equivalents (D-E)	4,73,780.00	4,69,174.00

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: 06.06.2020



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

K M SPIRITS & ALLIED INDUSTRIES LIMITED
Notes to The Financial Statements as at 31st Dec, 2020

(Amount in Rs.)

		31st Dec, 2020	
		Current	Non current
Note 1	Current Assets		
	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		
	Total	10,000.00	10,000.00

Note 2	CASH AND CASH EQUIVALENT		
	Balances with Banks		
	In current Account SBI (Lucknow)	18,745.00	4,69,174.00
	Total	18,745.00	4,69,174.00

Note 3	BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENT		
	FDR No-393374068103 for 12 months	4,45,000.00	
	Accrued Interest on FDR	13,505.00	
	Total	4,58,505.00	-

Note 4	Share Capital				
	AUTHORISED				
	Equity Share Capital	No. of shares	Amount	No. of shares	Amount
	Equity Shares of Rs. 10/- each	50,000	5,00,000	50,000	5,00,000
	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	50,000	5,00,000	50,000	5,00,000
	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	50,000	5,00,000	50,000	5,00,000
	Total	50,000	5,00,000	50,000	5,00,000

Reconciliation of number of shares 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



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K M SPIRITS & ALLIED INDUSTRIES LIMITED
Notes to The Financial Statements as at 31st Dec, 2020

(Amount in Rs.)

31st Dec, 2020

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

Particulars	31st Dec, 2020		31st March, 2020	
	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 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

	31.12.20	31.03.20
	(33,131.00)	(35,447)
	13,111.00	2,316.00
TOTAL	(20,020.00)	(33,131.00)

Note 6 Trade Payables

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

	7,270.00	11,870.00
Total	7,270.00	11,870.00

Note 7 Other Current liabilities

Statutory liabilities
Provision for Tax

	-	435.00
Total	-	435.00



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

(Amount in Rs.) Amount in Rs.)
31st Dec.20 31st March,20

Note 8 Other Expenses

Filing Fee	400.00	1,600.00
Bank Charges	-	649.00
Audit fee	-	5,000.00
Preliminary Exp	-	-

Total 400.00 7,249.00

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K M Spirits and Allied Industries Limited

76, Eldeco Green, Gomti Nagar, Lucknow-226010
CIN: U15100UP2018PLC101321

Trial Balance

01st April-20 to 31st Dec-2020

Particulars	K M Spirits and Allied Industries Limited			
	01.04.2020 to 31.12.2020			
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	-500000			
<i>Equity Share</i>	-500000.00		0.00	-500000.00
Current Liabilities				
Sundry Creditors	-12305	5435	400	-7270
<i>Pragati Gupta</i>	-1870	0.00	400.00	-2270.00
<i>Audit fee</i>	-10000	5000	0.00	-5000.00
<i>Provision for taxation</i>	-435	435	0.00	0.00
Fixed Assets				
Current Assets				
Loans & Advances (Asset)	479174	458505.00	4,50,429.00	487250.00 Dr
Bank Accounts				
SBI A/C	469174	0	450429.00	18745.00 Dr
FDR SBI-39374068103	0	445000	0.00	445000.00 Dr
Sundry Debtors	10000	0.00	0.00	10000.00 Dr
Accrued Interest on FDR		13505.00	0.00	13505.00 Dr
Branch / Divisions				
Other Income				
Consultancy Charges			0.00	-
Interest on FDR			13505.00	13,505.00
<i>Excess Provision Written back</i>			6.00	6.00
Indirect Expenses		400.00		
Bank Charges		0.00		0.00 Dr
Audit Fee		0.00		0.00 Dr
Preliminary Exp.		0.00		0.00 Dr
Filing fee		400.00		400.00 Dr
Grand Total	(33,131.00)	4,64,340.00	4,64,340.00	(33,131.00)

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