

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 31st Dec 2021

		(Amount in Rs.)	
Particulars	Note No.	As at Dec 31,2021	As at Dec 31,2020
I ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment	10	-	
(b) Capital work-in-progress	10A	-	
2 Current assets			
(a) Financial assets			
(i) Trade and other receivables	1	-	10,000.00
(ii) Cash and cash equivalents	2	44,811.00	18,745.00
(iii) Bank Balance other than cash and cash equivalents	3	4,58,505.00	4,58,505.00
(b) Other current assets			
(c) Other assets			
		5,03,316.00	4,87,250.00
Total Assets		5,03,316.00	4,87,250.00
II EQUITY AND LIABILITIES			
1 EQUITY			
(a) Equity Share Capital	4	5,00,000.00	5,00,000
(b) Other Equity	5	(6,054.00)	(20,020)
		4,93,946.00	4,79,980.00
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	9,370.00	7,270.00
(b) Other current liabilities - Provision for taxation	7	-	-
		9,370.00	7,270.00
Total Equity and Liabilities		5,03,316.00	4,87,250.00

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

DATED: 31.01.2022



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 and Allied Industries Limited

CIN: U15100UP2018PLC101321

Un-audited Statement of Profit and Loss from 01-04-2021 to 31-12-2021

(Amount in Rs.)

	Particulars	Note No	Period Ended 31st Dec,2021	Period Ended 31st Dec,2020
I	Revenue From Operations			
II	Other Income	9	17,962.00	13,511.00
III	Total Income (I+II)		17,962.00	13,511.00
IV	EXPENSES			
	Other expenses	8	800.00	400.00
	Total expenses		800.00	400.00
V	Profit/(loss) before exceptional items and tax (III-IV)		17,162.00	13,111.00
VI	Exceptional Items		-	-
VII	Profit/(loss) before tax (V-VI)		17,162.00	13,111.00
VIII	Tax expense:			
	Current tax		-	-
	MAT Credit entitlement		-	-
	Deferred tax			
IX	Profit (Loss) for the period (VII-VIII)		17,162.00	13,111.00
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)		17,162.00	13,111.00
XIII	Earnings per equity share			
	(1) Basic		0.35	0.05
	(2) Diluted		0.35	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

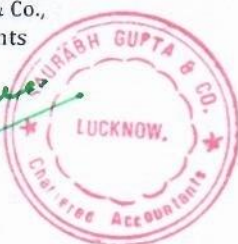
(SAURABH GUPTA)

Proprietor

M. NO. :400057

PLACE: LUCKNOW

DATED: 31.01.2022



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

K M Spirits and Allied Industries Limited

[Signature]
Sanjay Jhunjhunwala
(Director)
DIN-01777954

[Signature]
Aditya Jhunjhunwala
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(Amount in Rs.)

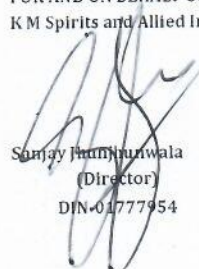
S.No.	Particulars	Period ended	
		31st Dec, 2021	31st March, 2021
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before tax and exceptional items	17,162.00	11,815.00
	Adjustment to reconcile profit before exceptional items and extraordinary items and tax to net cash flow provided by operating 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	17,162.00	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		
	(Increase) / Decrease in Current & Non current Assets		(13,580.00)
	(Increase) / Decrease in Loan		
	Increase / (Decrease) in trade payables & Others	6,600.00	1,815.00
	Increase / (Decrease) in Current & Non current Liabilities		
	Increase / (Decrease) in Other Financial Liabilities		
	Increase / (Decrease) in Provisions		
	Cash Generated from Operations	10,562.00	23,580.00
	Tax expense (excluding wealth tax)		
	Cash flow before exceptional and extraordinary items	10,562.00	23,580.00
	Exceptional items -Voluntary retirement scheme		
	Net Cash generated From Operating Activities (A)	10,562.00	23,580.00
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)	10,562.00	23,580.00
D.	Opening cash and cash equivalents	4,92,754.00	4,69,174.00
	Closing cash and cash equivalents for the purpose of cash flow statement(Refer Note No.)	5,03,316.00	4,92,754.00
E.	Increase in Cash & Cash Equivalents (D-E)	10,562.00	23,580.00

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE.
 For Saurabh Gupta & Co.,
 Chartered Accountants
 FRN.- 010542C

(SAURABH GUPTA)
 Proprieter
 M. NO. :400057
 PLACE: LUCKNOW
 DATED: 31.01.2022



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

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

(Amount in Rs.)

		31st Dec, 2021		31st Dec, 2020	
		Current	Non current	Current	Non current
Note 1	Current Assets				
	Trade Receivables- considered good below six months			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	

		31st Dec, 2021	31st Dec, 2020
Note 2	CASH AND CASH EQUIVALENT		
	Balances with Banks		
	In current Account SBI (Lucknow)	44,811.00	18,745.00
	Total	44,811.00	18,745.00

		31st Dec, 2021	31st Dec, 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	13,505.00	13,505
	Total	4,58,505.00	4,58,505.00

		31st Dec, 2021		31st Dec, 2020	
		No. of shares	Amount	No. of shares	Amount
Note 4	Share Capital				
	AUTHORISED				
	Equity Share Capital				
	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				
	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				
	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 outstanding and the amount of Share capital

		31st Dec, 2021		31st Dec, 2020	
		No. of shares	Amount	No. of shares	Amount
i) Equity share capital	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.

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

		31st Dec, 2021		31st Dec, 2020	
		No. of Shares held	Percentage of share holding	No. of Shares held	Percentage of share holding
Particulars	Equity shares of INR 10/- each fully paid up				



(Amount in Rs.)

		31st Dec,2021		31st Dec,2020	
	M/s K M Sugar Mills Limited (Including Nominee Shareholders)	50,000	100.00	50,000	100.00
Note 5	Other Equity	<hr/>			
	Surplus/(Deficit) in Statement of Profit & Loss				
	Balance as per last account		(23,216.00)		(33,131)
	Add: Profit/(Loss) for the current year		17,162.00		13,111.00
	Closing balance				
	TOTAL		<u>(6,054.00)</u>		<u>(20,020.00)</u>
Note 6	Trade Payables	<hr/>			
	(i) Total outstanding dues of Micro enterprises & Small Enterprises		9,370.00		7,270.00
	(ii) Other than Micro enterprises Small Enterprises (Other than acceptance) *		9,370.00		7,270.00
	Total		<u>9,370.00</u>		<u>7,270.00</u>
Note 7	Other Current liabilities	<hr/>			
	Statutory liabilities		-		-
	Provision for Tax		-		-
	Total		<u>-</u>		<u>-</u>



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

		<i>(Amount in Rs.)</i>	<i>(Amount in Rs.)</i>
		<u>31st Dec,21</u>	<u>31st Dec,20</u>
Note 8	<u>Other Expenses</u>		
	Filing Fee	800.00	400.00
	Bank Charges	-	-
	Audit fee	-	-
	Preliminary Exp	-	-
	Total	<u>800.00</u>	<u>400.00</u>
Note 9	<u>Other Income</u>		
	Interet on FDR	17,905.00	13,505.00
	Excess Provision Written Back	57.00	6.00
	Total	<u>17,962.00</u>	<u>13,511.00</u>

