

# 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 June, 2022**

(Rs. in lakhs)

	Particulars	Note No.	As at June 30,2022	As at June 30,2021
I	<b>ASSETS</b>			
1	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment		-	
	(b) Capital work-in-progress		-	
2	<b>Current assets</b>			
	(a) Financial assets			
	(i) Trade and other receivables	1	-	-
	(ii) Cash and cash equivalents	2	0.61	0.46
	(iii) Bank Balance other than cash and cash equivalents	3	4.47	4.47
	(b) Other current assets			
	(c) Other assets			
	<b>Total Assets</b>		<b>5.08</b>	4.93
			<b>5.08</b>	4.93
II	<b>EQUITY AND LIABILITIES</b>			
1	<b>EQUITY</b>			
	(a) Equity Share Capital	4	5.00	5.00
	(b) Other Equity	5	(0.03)	(0.17)
			4.97	4.83
	<b>LIABILITIES</b>			
2	<b>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			
			-	-
3	<b>Current liabilities</b>			
	(a) Financial Liabilities			
	(i) Trade payables and other payables	6	0.08	0.09
	(b) Other current liabilities - Provision for taxation	7	0.03	0.01
			0.11	0.10
	<b>Total Equity and Liabilities</b>		<b>5.08</b>	4.93

## 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: 28.07.2022

UDIN-



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 Profit and Loss from 01-04-2022 to 30-06-2022

(Rs. in lakhs)

	Particulars	Note No	Period Ended 30th June,2022	Period Ended 30th June,2021
I	Revenue From Operations			
II	Other Income			
III	<b>Total Income (I+II)</b>	9	0.06	0.06
IV	<b>EXPENSES</b>		0.06	0.06
	Other expenses			
	<b>Total expenses</b>	8	-	-
V	Profit/(loss) before exceptional items and tax (III-IV)		0.06	0.06
VI	Exceptional Items		-	-
VII	<b>Profit/(loss) before tax (V-VI)</b>		0.06	0.06
VIII	<b>Tax expense:</b>			
	Current tax		-	-
	MAT Credit entitlement		-	-
	Deferred tax		-	-
IX	<b>Profit (Loss) for the period (VII-VIII)</b>		0.06	0.06
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	<b>Total Comprehensive Income for the period (X+XI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>		0.06	0.06
XIII	Earnings per equity share			
	(1) Basic		0.12	0.12
	(2) Diluted		0.12	0.12

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: 28.07.2022

UDIN -



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  
(Director)  
DIN-01686189



K M SPIRITS & ALLIED INDUSTRIES LIMITED  
Notes to The Financial Statements as at 30th June, 2022

	(Rs. in Lakhs)		(Rs. in Lakhs)	
	30th June,2022		30th June,2021	
	Current	Non current	Current	Non current
<b>Note 1</b>	<b>Current Assets</b>			
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	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Note 2</b>	<b>CASH AND CASH EQUIVALENT</b>		<b>CASH AND CASH EQUIVALENT</b>	
Balances with Banks	30th June,2022		30th June,2021	
In current Account SBI (Lucknow)	0.61	-	0.46	-
<b>Total</b>	<b>0.61</b>	<b>-</b>	<b>0.46</b>	<b>-</b>
<b>Note 3</b>	<b>BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENT</b>			
FDR No-393374068103 for 12 months	4.45	-	4.45	-
Accrued Interest on FDR	0.02	-	0.02	-
<b>Total</b>	<b>4.47</b>	<b>-</b>	<b>4.47</b>	<b>-</b>

	30th June,2022		30th June,2021	
	No. of shares	Amount	No. of shares	Amount
<b>Note 4</b>	<b>Share Capital</b>			
<b>AUTHORISED</b>				
Equity Share Capital	50,000	5.00	50,000	5.00
Equity Shares of Rs. 10/- each				
<b>Total</b>	<b>50,000</b>	<b>5.00</b>	<b>50,000</b>	<b>5.00</b>
<b>Issued capital</b>				
Equity Share Capital	50,000	5.00	50,000	5.00
Equity Shares of Rs. 10/- each				
<b>Total</b>	<b>50,000</b>	<b>5.00</b>	<b>50,000</b>	<b>5.00</b>
<b>Subscribed and paid up capital</b>				
Equity Share Capital	50,000	5.00	50,000	5.00
Equity Shares of Rs. 10/- each				
<b>Total</b>	<b>50,000</b>	<b>5.00</b>	<b>50,000</b>	<b>5.00</b>

**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	50,000	5.00
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	<b>50,000</b>	<b>5.00</b>	<b>50,000</b>	<b>5.00</b>

**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 Shareholding of Promoters in the Company**

Particulars	30th June,2022			30th June,2021	
	No. of Shares held	Percentage of share holding	% Change during the Year	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





	(Rs. in Lakhs)	(Rs. in Lakhs)
	30th June,2022	30th June,2021
<b>Note 5</b>		
<b>Other Equity</b>		
<b>Surplus/(Deficit) in Statement of Profit &amp; Loss</b>		
Balance as per last account	(0.09)	-0.23
Add: Profit/(Loss) for the current year	0.06	0.06
Closing balance	<u>(0.03)</u>	<u>(0.17)</u>
<b>TOTAL</b>		
<b>Note 6</b>		
<b>Trade Payables</b>		
(i) Total outstanding dues of Micro enterprises & Small Enterprises	0.08	0.09
(ii) Other than Micro enterprises Small Enterprises (Other than acceptance) *	<u>0.08</u>	<u>0.09</u>
<b>Total</b>		
<b>Note 7</b>		
<b>Other Current liabilities</b>		
Statutory liabilities	-	-
Provision for Tax	0.03	0.01
<b>Total</b>	<u>0.03</u>	<u>0.01</u>



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

		(Rs. in Lakhs)	(Rs. in Lakhs)
		30th June,22	30th June,21
<b>Note 8</b>	<b><u>Other Expenses</u></b>		
	Filing Fee	-	-
	Bank Charges	-	-
	Audit fee	-	-
	Preliminary Exp	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>Note 9</b>	<b><u>Other Income</u></b>		
	Interet on FDR	0.06	0.06
	Excess Provision Written Back	-	-
	<b>Total</b>	<b>0.06</b>	<b>0.06</b>

