

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 Sep, 2022

(Amount in Rs. in lacs)

	Particulars	Note No.	As at Sep 30,2022	As at Sep 30,2021
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	-	-
	(ii) Cash and cash equivalents	2	0.61	0.47
	(iii) Bank Balance other than cash and cash equivalents	3	4.53	4.53
	(b) Other current assets			
	(c) Other assets			
			5.14	5.00
	Total Assets		5.14	5.00
II	EQUITY AND LIABILITIES			
1	EQUITY			
	(a) Equity Share Capital	4	5.00	5.00
	(b) Other Equity	5	0.03	(0.11)
			5.03	4.89
	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	0.09	0.09
	(b) Other current liabilities - Provision for taxation	7	0.03	0.02
			0.11	0.11
	Total Equity and Liabilities		5.14	5.00

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: 7th November,2022

UDIN-

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

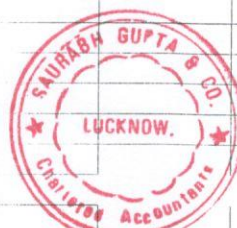
K M Spirits and Allied Industries Limited

Sanjay Jhunjunwala
(Director)

DIN-01777954

Aditya Jhunjunwala
(Director)

DIN-01686189



K M Spirits and Allied Industries Limited

CIN: U15100UP2018PLC101321

Un-audited Statement of Profit and Loss from 01-04-2022 to 30-09-2022

(Amount- Rs. in lacs)

	Particulars	Note No	Period Ended 30th Sep,2022	Period Ended 30th Sep,2021
I	Revenue From Operations			
II	Other Income	8	0.12	0.12
III	Total Income (I+II)		0.12	0.12
IV	EXPENSES			
	Other expenses	9	-	-
	Total expenses		-	-
V	Profit/(loss) before exceptional items and tax (III-IV)		0.12	0.12
VI	Exceptional Items		-	-
VII	Profit/(loss) before tax (V-VI)		0.12	0.12
VIII	Tax expense:			
	Current tax		-	-
	MAT Credit entitlement		-	-
	Deferred tax		-	-
IX	Profit (Loss) for the period (VII-VIII)		0.12	0.12
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)		0.12	0.12
XIII	Earnings per equity share			
	(1) Basic		0.24	0.24
	(2) Diluted		0.24	0.24

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: 7th November,2022

UDIN-



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

(Signature)
Sanjay Jhunjhunwala
(Director)
DIN-01777954

Aditya Jhunjhunwala
(Director)
DIN-01686189

(Amount - Rs. In lacs)

		30th Sep,2022		30th Sep,2021	
		Current	Non current	Current	Non current
Note 1	Current Assets				
	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	-	-	-	-

		30th Sep,2022	30th Sep,2021
Note 2	CASH AND CASH EQUIVALENT		
	Balances with Banks		
	In current Account SBI (Lucknow)	0.61	0.47
	Total	0.61	0.47

		30th Sep,2022	30th Sep,2021
Note 3	BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENT		
	FDR No-393374068103 for 12 months	4.45	4.45
	Accrued Interest on FDR	0.08	0.08
	Total	4.53	4.53

		30th Sep,2022		30th Sep,2021	
		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	50,000	5.00
	Total	50,000	5.00	50,000	5.00
	Issued capital				
	Equity Share Capital				
	Equity Shares of Rs. 10/- each	50,000	5.00	50,000	5.00
	Total	50,000	5.00	50,000	5.00
	Subscribed and paid up capital				
	Equity Share Capital				
	Equity Shares of Rs. 10/- each	50,000	5.00	50,000	5.00
	Total	50,000	5	50,000	5.00

Reconciliation of number of shares outstanding and the amount of share capital

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	50,000	5
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	50,000	5	50,000	5

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 Sep,2022		30th Sep,2021	
	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



(Amount - Rs. In lacs)

	30th Sep,2022	30th Sep,2021
	(Amount - Rs. In lacs)	
Note 5 <u>Other Equity</u>		
Surplus/(Deficit) in Statement of Profit & Loss		
Balance as per last account	(0.09)	(0.23)
Add: Profit/(Loss) for the current year	0.12	0.12
Closing balance		
TOTAL	0.03	(0.11)
Note 6 <u>Trade Payables</u>		
(i) Total outstanding dues of Micro enterprises & Small Enterprises		
(ii) Other than Micro enterprises Small Enterprises (Other than acceptance) *		
Total	0.09	0.09
Note 7 <u>Other Current liabilities</u>		
Statutory liabilities		
Provision for Tax		
Total	0.03	0.02



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

(Amount - Rs. in Lacs)

	<u>30th Sep.22</u>	<u>30th Sep.21</u>
Note 8 <u>Other Expenses</u>		
Filing Fee	-	-
Bank Charges	-	-
Audit fee	-	-
Preliminary Exp	-	-
Total	-	-
Note 9 <u>Other Income</u>		
Interet on FDR	0.12	0.12
Excess Provision Written Back	-	-
Total	0.12	0.12

