

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, 2022

Rs. In lacs

	Particulars	Note No.	As at Dec 31,2022	As at Dec 31,2021
I	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment		-	
	(b) Capital work-in-progress		-	
2	Current assets			
	(a) Financial assets			
	(i) Trade and other receivables	1	-	-
	(ii) Cash and cash equivalents	2	0.59	0.45
	(iii) Bank Balance other than cash and cash equivalents	3	4.59	4.59
	(b) Other current assets			
	(c) Other assets			
	Total Assets		5.18	5.04
II	EQUITY AND LIABILITIES			
1	EQUITY			
	(a) Equity Share Capital	4	5.00	5.00
	(b) Other Equity	5	0.07	-0.06
			5.07	4.94
	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	0.11	0.10
	(b) Other current liabilities - Provision for taxation	7	-	-
			0.11	0.10
	Total Equity and Liabilities		5.18	5.04

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: 31.01.2023



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

[Signature]
Sanjay Jhunjhunwala
(Director)

DIN-01777954

[Signature]

Hari Nath

(Director)

DIN-06804331

K M Spirits and Allied Industries Limited

CIN: U15100UP2018PLC101321

Un-audited Statement of Profit and Loss from 01-04-2022 to 31-12-2022

Rs. In lacs

	Particulars	Note No	Period Ended 31st Dec,2022	Period Ended 31st Dec,2021
I	Revenue From Operations			
II	Other Income			
III	Total Income (I+II)	9	0.18	0.18
IV	EXPENSES		0.18	0.18
	Other expenses			
	Total expenses	8	0.02	0.01
V	Profit/(loss) before exceptional items and tax (III-IV)		0.02	0.01
VI	Exceptional Items		0.16	0.17
VII	Profit/(loss) before tax (V-VI)		-	-
VIII	Tax expense:		0.16	0.17
	Current tax		-	-
	MAT Credit entitlement		-	-
	Deferred tax		-	-
IX	Profit (Loss) for the period (VII-VIII)		0.16	0.17
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)		0.16	0.17
XIII	Earnings per equity share			
	(1) Basic		0.32	0.35
	(2) Diluted		0.32	0.35

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: 31.01.2023



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

Sanjay Jhunjhunwala
(Director)

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Hari Nath
(Director)

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K M Spirits and Allied Industries Limited

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CIN No.: U15100UP2018PLC101321; Phone no.:0522-4079561; Mail id- kmspirits76@gmail.com

(Rs. in lacs)

S.No.	Particulars	Period ended	
		31st Dec, 2022	31st Dec, 2021
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before tax and exceptional items	0.16	0.17
	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	(0.18)	(0.18)
	Government Grant	-	-
	Profit or loss on sale of fixed assets	-	-
	Unspent liabilities/balances written back	-	-
	Other expenses	-	-
		(0.18)	(0.18)
	Operating Profit before working capital changes	(0.02)	(0.01)
	Adjustment to reconcile operating profit to cash flow provided by change in working capital		
	(Increase)/Decrease in trade and other receivables	-	0.10
	(Increase) / Decrease in inventories	-	-
	(Increase) / Decrease in Current & Non current Assets	-	-
	(Increase) / Decrease in Loan	-	-
	Increase / (Decrease) in trade payables & Others	0.01	(0.01)
	Increase / (Decrease) in Current & Non current Liabilities	-	-
	Increase / (Decrease) in Other Financial Liabilities	-	-
	Increase / (Decrease) in Provisions	0.01	-
	Cash Generated from Operations	(0.02)	0.08
	Tax expense (excluding wealth tax)	-	-
	Cash flow before exceptional and extraordinary items	(0.02)	0.08
	Exceptional items -Voluntary retirement scheme	-	-
	Net Cash generated From Operating Activities (A)	(0.04)	0.08
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	0.18	0.18
	Net Cash used in Investing Activities	0.18	0.18
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)	0.14	0.08
D.	Opening cash and cash equivalents	0.45	0.19
E.	Closing cash and cash equivalents for the purpose of cash flow statement(Refer Note No.)	0.59	0.45
	Increase in Cash & Cash Equivalents (D-E)	0.14	0.08

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: 31.01.2023



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

Sanjay Jhunjhunwala
(Director)
DIN-01777954

Hari Nath
(Director)
DIN-06804331

Note : For Cash flow preparation for Dec,2022, figures have been compared with Balance Sheet as at 31-12-2021.

Rs. In lacs

	31st Dec, 2022		31st Dec, 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)	0.59	0.45
Total	0.59	0.45

	30th Sep, 2022	30th Sep, 2021
	Note 3	
BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENT		
FDR No-393374068103 (maturity period up to 12 month)	4.45	4.45
Accrued Interest on FDR	0.14	0.14
Total	4.59	4.59

	31st Dec, 2022		31st Dec, 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	50,000	5
Total	50,000	5	50,000	5
Issued capital				
Equity Share Capital				
Equity Shares of Rs. 10/- each	50,000	5	50,000	5
Total	50,000	5	50,000	5
Subscribed and paid up capital				
Equity Share Capital				
Equity Shares of Rs. 10/- each	50,000	5	50,000	5
Total	50,000	5	50,000	5

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	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 shareholders.

iii) Details of the Shareholding of Promoters in the Company

Particulars	31st Dec, 2022			31st Dec, 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 lacs

	31st Dec,2022	31st Dec,2021
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	0.16	0.17
Closing balance	<u>0.07</u>	<u>(0.06)</u>
TOTAL	<u>0.07</u>	<u>(0.06)</u>
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	<u>0.11</u>	<u>0.10</u>
Note 7 <u>Other Current liabilities</u>		
Statutory liabilities	-	-
Provision for Tax	-	-
Total	<u>-</u>	<u>-</u>



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

		<i>Rs. In lacs</i>	
		<u>31st Dec.22</u>	<u>31st Dec.21</u>
Note 8	<u>Other Expenses</u>		
	Filing Fee	0.02	0.01
	Bank Charges	-	-
	Audit fee	-	-
	Preliminary Exp	-	-
	Excess Provision Written Off	-	-
	Total	<u>0.02</u>	<u>0.01</u>
Note 9	<u>Other Income</u>		
	Interet on FDR	-	-
	Excess Provision Written Back	0.18	0.18
		-	-
		-	-
	Total	<u>0.18</u>	<u>0.18</u>



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 NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS

		<i>Rs. In lacs</i>	
		<u>31st Dec.22</u>	<u>31st Dec.21</u>
Note 8	<u>Other Expenses</u>		
	Filing Fee	0.02	0.01
	Bank Charges	-	-
	Audit fee	-	-
	Preliminary Exp	-	-
	Excess Provision Written Off	-	-
	Total	<u>0.02</u>	<u>0.01</u>
Note 9	<u>Other Income</u>		
	Interet on FDR	-	-
	Excess Provision Written Back	0.18	0.18
		-	-
	Total	<u>0.18</u>	<u>0.18</u>

