

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, 2023

(Rs. in lacs)

	Particulars	Note No.	As at Sep 30,2023	As at Sep 30,2022
I	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment		-	
	(b) Capital work-in-progress		-	
	(c) Other Financial Assets	1	4.54	
			4.54	-
2	Current assets			
	(a) Financial assets			
	(i) Trade and other receivables	2	-	-
	(ii) Cash and cash equivalents	3	0.82	0.61
	(b) Other current assets	4	-	4.53
	(c) Other assets		-	-
	Total Assets		5.36	5.14
II	EQUITY AND LIABILITIES			
1	EQUITY			
	(a) Equity Share Capital	5	5.00	5.00
	(b) Other Equity	6	0.16	0.03
			5.16	5.03
	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	7	0.18	0.08
	(b) Other current liabilities - Provision for taxation	8	0.03	0.03
			0.20	0.11
	Total Equity and Liabilities		5.36	5.14

Corporate Information

Significant Accounting Policies

Other disclosures

The accompanying notes 1 to 14 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.,

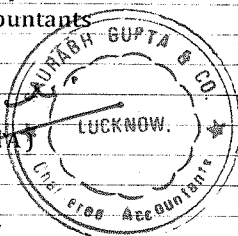
Chartered Accountants

FRN. 010542C

(SAURABH GUPTA)
Proprietor

M. NO. :400057
PLACE: LUCKNOW

DATED: 23 OCT 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

K M Spirits and Allied Industries Limited

CIN: U15100UP2018PLC101321

Unaudited Statement of Profit and Loss from 01-04-2023 to 30-09-2023

(Rs. in lacs)

	Particulars	Note No	Period Ended 30th Sep,2023	Period Ended 30th Sep,2022
I	Revenue From Operations			
II	Other Income	9	0.14	0.12
III	Total Income (I+II)		0.14	0.12
IV	EXPENSES			
	Other expenses	10	-	-
	Total expenses		-	-
V	Profit/(loss) before exceptional items and tax (III-IV)		0.14	0.12
VI	Exceptional Items		-	-
VII	Profit/(loss) before tax (V-VI)		0.14	0.12
VIII	Tax expense:			
	Current tax		-	-
	MAT Credit entitlement		-	-
	Deferred tax		-	-
IX	Profit (Loss) for the period (VII-VIII)		0.14	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)		0.14	0.12
XIII	Earnings per equity share			
	(1) Basic		0.28	0.24
	(2) Diluted		0.28	0.24

Corporate Information-

Significant Accounting Policies -

Other Disclosures -

The accompanying notes 1 to 14 are an integral part of the financial statements

As per our report of even date attached

AUDITOR'S REPORT

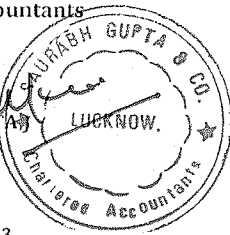
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For Saurabh Gupta & Co.,

Chartered Accountants

FRN.- 010542C

(SAURABH GUPTA)
Proprietor
M. NO. :400057
PLACE: LUCKNOW
DATED: 26.10.2023



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

Sanjay Jhunjhunwala
(Director)
DIN-0177954

Harinath
(Director)
DIN-06804331

K M Spirits and Allied Industries Limited

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(Rs. in lacs)

S.No.	Particulars	Period ended	
		30th Sep, 2023	30th Sep, 2022
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before tax and exceptional items	0.14	0.12
	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	(0.24)	(0.24)
	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	-	(0.07)
	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		
	(Increase) / Decrease in Loan		
	Increase / (Decrease) in trade payables & Others		0.01
	Increase / (Decrease) in Current & Non current Liabilities		
	Increase / (Decrease) in Other Financial Liabilities		
	Increase / (Decrease) in Provisions		
	Cash Generated from Operations	-	(0.06)
	Tax expense (excluding wealth tax)		0.02
	Cash flow before exceptional and extraordinary items	-	(0.04)
	Exceptional items - Voluntary retirement scheme		
	Net Cash generated From Operating Activities (A)	-	(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	0.24	0.24
	Net Cash used in Investing Activities	-	0.24
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)	0.24	(0.16)
D.	Opening cash and cash equivalents	0.58	0.28
E.	Closing cash and cash equivalents for the purpose of cash flow statement(Refer Note No.)	0.82	0.44
	Increase in Cash & Cash Equivalents (D-E)	0.24	0.16

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE.

For Saurabh Gupta & Co.,

Chartered Accountants

FRN/010542C

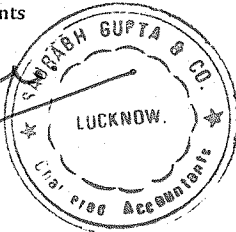
(SAURABH GUPTA)

Proprietor

M. NO. :400057

PLACE: LUCKNOW

DATED: 26.10.2023



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

Sanjay Jhunjhunwala
(Director)
DIN-01777954

Hemant Nath
(Director)
DIN-06804331

Note : For Cash flow preparation for Sep 2023, figures have been compared with Balance Sheet as at 30-09-2022.

K M SPIRITS & ALLIED INDUSTRIES LIMITED
Notes to The Financial Statements as at 30th Sep, 2023

(Amount in Rs.)

		30th Sep,2023	30th Sep,2022
Note 1	Non Currents Assets		
	Other Financial Assets		
	FDR No-39385077272 (maturity period more than 12 months)	4.45	
	Accrued Interest on FDR	0.09	
Total		4.54	

Note 2	Current Assets	30th Sep,2023		30th Sep,2022	
		Current	Non current	Current	Non current
	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		-	-	-	-

Note 3	CASH AND CASH EQUIVALENT	30th Sep,2023	30th Sep,2022
		Balances with Banks	
	In current Account SBI (Lucknow)	0.82	0.61
Total		0.82	0.61

Note 4	Other Current Assets	30th Sep,2023		30th Sep,2022	
		FDR No-39385077272 (maturity period less than 12 months)			
	Accrued Interest on FDR			4.45	0.08
Total		-	-	4.53	

Note 5	Share Capital	30th Sep,2023		30th Sep,2022	
		No. of shares	Amount	No. of shares	Amount
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 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

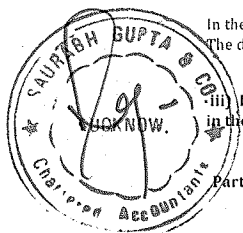
ii) Rights, preferences and restrictions attached to the equity shares

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,2023		30th Sep,2022	
	No. of Shares held	Percentage of share holding	No. of Shares held	Percentage of share holding
		% Change during the Year		



(Amount in Rs.)

	30th Sep,2023		30th Sep,2022	
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 6 Other Equity

Surplus/(Deficit) in Statement of Profit & Loss

Balance as per last account	0.02	(0.09)
Add: Profit/(Loss) for the current year	0.14	0.12
Closing balance		
TOTAL	<u>0.16</u>	<u>0.03</u>

Note 8 Other Current liabilities

Statutory liabilities	0.03	0.03
Provision for Tax	0.03	0.03
Total	<u>0.03</u>	<u>0.03</u>

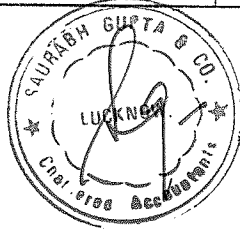


Note No. 7

Trade Payables Total outstanding dues of micro enterprises and small enterprises* Total outstanding due to creditors other than micro enterprises and small enterprises

Trade payables ageing schedule

Particulars	01
	Less than 1 ye
(i) MSME	-
(ii) Others	0.
(iii) Disputed Dues - MSME	-
(iv) Disputed Dues others	-



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

	<u>30th Sep.23</u> (Rs. in lacs)	<u>30th Sep.22</u> (Rs. in lacs)
Note 9 <u>Other Income</u>		
Interest on Deposit with bank	0.14	0.12
Excess Provision Written Back	-	0.00
	-	-
Total	0.14	0.12

Note 10 <u>Other Expenses</u>		
Filing Fee	-	-
Bank Charges	-	-
Audit fee	-	-
Preliminary Exp	-	-
Excess Provision Written Off	-	-
Total	-	-

