K M SUGAR MILLS LIMITED

Regd. Office: 11, Moti Bhawan, Collectorganj, Kanpur-208 001 (U.P.) CIN No.:L15421UP1971PLC003492

email: kmsugar@gmail.com, website: www.kmsugar.com Phone: Regd. office: 0512-2310762, Branch office: 0522-4079561

Extract of Unaudited Standalone and Consolidated Financial Results for the Quarter and Six months ended September 30, 2023

(Rs. in lakhs, except EPS data)

		Standalone Consolidate					
S1.	Particulars	Quarter ended	Six months ended	Quarter ended	Quarter ended	Six months ended	ended
VO.		30.09.2023	30.09.2023	30.09.2022	30.09.2023	30.09.2023	30.09.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
		17,078	42,306	16,258	17,078	42,306	16,25
	Total income from operations Net Profit/(Loss) for the period (before tax &	721	2,393	231	721	2,393	23:
4	exceptional items) Net Profit/(Loss) for the period before tax (after	721	2,393	231	721	2,393	23
3	exceptional items) Net Profit/(Loss) for the period after tax (after	555	1,774	155	555	1,774	15
4	exceptional items) Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and	549	1,768	131	549	1,768	13
	Other Comprehensive Income (after tax)]	1840	1,840	1,840	1,840	1,840	1,84
6	Equity share capital						
8	Earnings Per Share (of Rs.2/- each) (not annualised)	0.60	1.93	0.17	0.60	1.93	0.1
	a) Basic b) Diluted	0.60			0.60	1.93	0.1

- 1 The above is an extract of the detailed format of Quarterly Financial Results for the quarter and six months ended September 30, 2023, filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchanges websites (www.nseindia.com) and (www.bseindia.com) and the Company's website (www.kmsugar.com).
- 2 The financial results of the Company has been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under

133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3 Sugar being seasonal industry, the performance of the Company varies from quarter to quarter and the results for the quarter as such may not representative of the annual performance of the Company. By the order of the Board

Place: Lucknow Date: 08.11.2023

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Statement of Unaudited Standalone Financial Results for the Quarter and Six months ended September 30, 2023 Rs. in lakhs except EPS data

Sl. No.	Particulars	Quarter ended			Six mont	hs ended	Year ended
NO.		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
\dashv		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 In	ncome		25.445	45.055	42,034	29,676	57,553
a)	Revenue from operations	16,917	25,117	15,977	272	449	1,136
	Other income	161	111	281		30,125	58,689
T	otal income	17,078	25,228	16,258	42,306	30,125	36,089
2 E:	xpenses				7 572	3,691	39,893
a)	Cost of material consumed	32	7,541	32	7,573	63	178
b	Purchase of stock-in-trade	8	9	27	17	63	1/8
c)	Changes in inventories of finished goods and work					20.405	2160
ir	n progress	13,331	12,568	13,302	25,899	20,495	3,160 1,800
ď	Employees benefit expense	457	456	378	913	724	
	Finance cost	399	532	416	931	809	1,385
Ð	Depreciation and amortisation expense	546	572	342	1,118	704	1,588
	Other expenses	1,584	1,878	1,530	3,462	2,936	7,552
	otal expenses	16,357	23,556	16,027	39,913	29,422	55,556
	rofit/(Loss) before exceptional items and tax (1-2)	721	1,672	231	2,393	703	3,133
4 E	xceptional Items		- 1 (70	231	2,393	703	3,133
5 P	rofit/(Loss) before tax (3-4)	721	1,672	231	2,393	700	5,200
6 T	ax expense			48	656	179	722
	Current tax	191	465				90
	Deferred tax	(25)	(12)		(37)	210	812
T	Total Tax Expense	166	453	76	619		
7 P	Profit/(Loss) after tax (5-6)	555	1,219	155	1,774	493	2,321
8 C	Other comprehensive income (OCI)			1	(0)	(22)	(40
(i) Items that will not be classified to profit or loss	(8)	-	(32)	(8)	(32)	(4)
(ii) Income tax relating to items that will not be	2		8	2	8	12
r	eclassified to profit or loss	(6)	· .	(24)	(6)	(24)	(28
1	Total other comprehensive income	549	1,219	131	1,768	469	2,293
9 7	Total comprehensive income (7+8)	349	1,217	100	-,/		
10 F	aid up equity share capital	1,840	1,840	1,840	1,840	1,840	1,84
	Face value of the share is Rs. 2 each)	1,040	1,040	1 2,510	-,320		25,686
11 (Other Equity		-	+		-	
12 I	Earnings Per Share (before and after extraordinary		1			1	
	tems) (of Rs.2/- each) (not annualised)	0.00	1.32	0.17	1.93	0.54	2.5
	a) Basic	0.60	1				
l	o) Diluted	0.60	1.32	0.17	1.93	1 0.34	1 2.52

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Unaudited Standalone Segment Wise Revenue, Results, Assets and Liabilities

Rs. in lakhs **Particulars** Six months ended Sl. Quarter ended ended No. 30.09.2022 30.09.2023 30.09.2022 31.03.2023 30.06.2023 30.09.2023 Unaudited Unaudited Unaudited Audited Unaudited Unaudited Segment Revenue 55,538 15,197 39,852 28,036 24,228 15,624 Sugar 5,391 4,084 2,545 1,993 1,255 2,091 Distillery b 2,901 348 29 605 558 47 **Power** c 16,481 44,541 30,929 63,830 26,779 17,762 **Total Segment Revenue** 6,277 1,253 1,662 504 2,507 845 Less: Inter Segment Revenue 57,553 25,117 15,977 42,034 29,676 16,917 Revenue from operations Segment results Profit/(Loss) before tax and finance costs 4,083 1,671 796 3,091 2,036 1,055 Sugar 180 (70)361 182 (23)179 Distillery 255 (126)(128)(89)(14)(114)Power 3,324 1,512 4,518 1,120 2,204 647 Total 1,385 809 416 931 532 399 Less:(i) Finance costs (ii) Other unallocable expenditure net off Add:(iii) Un-allocable income 3,133 703 231 2,393 721 1,672 Profit/(loss) before tax (Segment Assets) 44,079 61,818 37,612 44,079 37,612 50,697 Sugar 6,799 6,514 6,815 6,514 6,810 6,815 Distillery 1,716 1,383 1,383 1,306 1,306 1,398 Power 51,976 70,333 45,733 45,733 58,905 51,976 Total (Segment Liabilities) 40,597 14,373 24,049 24,049 27,998 14,373 Sugar 1,435 1,522 1,337 1,337 1,404 1,522 Distillery b 42 26 33 26 35 33 Power 733 678 694 678 694 722 Unallocable 42,807 16,437 26,275 16,437 30,159 26,275 Total

Statement of Unaudited Standalone Assets and Liabilities

1. N	Particulars ASSETS Non-current assets (a) Property, plant and equipment (b) Capital work in progress (c) Intangible assets (d) Right-of-use-assets	As at 30.09.2023 Unaudited 15,501 844 4	As at 31.03.2023 Audited 16,325 453
no. A A 1. N (a	ASSETS Non-current assets a) Property, plant and equipment b) Capital work in progress c) Intangible assets d) Right-of-use-assets	15,501 844 4	Audited 16,325 453
no. A A 1. N (a	ASSETS Non-current assets a) Property, plant and equipment b) Capital work in progress c) Intangible assets d) Right-of-use-assets	15,501 844 4	16,325 453
A A 1. N (2	Non-current assets a) Property, plant and equipment b) Capital work in progress c) Intangible assets d) Right-of-use-assets	844 4	453
1. N	Non-current assets a) Property, plant and equipment b) Capital work in progress c) Intangible assets d) Right-of-use-assets	844 4	453
(a (l	a) Property, plant and equipment b) Capital work in progress c) Intangible assets d) Right-of-use-assets	844 4	453
(1	b) Capital work in progress c) Intangible assets d) Right-of-use-assets	844 4	453
(1	b) Capital work in progress c) Intangible assets d) Right-of-use-assets	4	
(6	c) Intangible assets d) Right-of-use-assets	4	- Δ
- 13	d) Right-of-use-assets		
100		4,990	5,114
16	(e) Financial assets		
- 1	(i) Investments	7,059	6,296
	(ii) Loan	997	958
	(ii) Other financial assets	723	745
10	(f) Non-current tax assets (net)	55	338
	(g) Other non-current assets	2,065	2,027
	Sub-total Non-Current Assets	32,238	32,260
2. 0	Current assets		
- ((a) Inventories	9,475	35,315
	(b) Financial assets		
l'	(i) Investment	-	-
	(ii) Trade and other receivables	1,169	604
	(iii) Cash and cash equivalents	844	585
	(iv) Bank balances other than cash and cash equivalen	274	47
- 1	(v) Loan	877	459
1	(vi) Other financial assets	42	43
1	(c) Other Current assets	814	1,020
	Sub-total Current Assets	13,495	
	TOTAL ASSETS	45,733	70,333
ľ		1	

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В	EQUITY AND LIABILITIES		
1.	Equity	1.840	1,840
	(a) Equity Share capital	27,456	25,686
	(b) Other equity	29,296	27,526
	Sub-total - Equity	25,250	27,020
2.	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		= 004
	(i) Borrowings	3,808	5,024
	(ii) Lease liability		1
	(iii) Other financial liabilities	62	73
	(b) Other non-current liabilities	14	44
	(c) Deferred tax liabilities (net)	694	733
	(d) Provisions	477	481
	Sub total-Non-Current Liabilities	5,055	6,356
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	8,697	21,756
	(ii) Lease liability	4	7
	(iii) Trade and other payables		
	Due to micro and small enterprises	105	138
	Due to others	988	12,867
	(iv) Other financial liabilities	1,045	1,129
	(b) Other current liabilities	441	464
	(c) Current tax liability (net)	-	-
	(d) Provisions	102	90
	Sub total-Current Liabilities	11,382	36,451
	TOTAL EQUITY AND LIABILITIES	45,733	70,333

Statement of unaudited standalone cash flow statement

S.No	Particulars	Six months ended 30.09.2023		Six months ended 30.09.2022	
	Cash Flow from operating activities Profit before tax Adjustment to reconcile profit before tax to net cash flow provided by operating activities: Depreciation and amortisation expense Finance costs Transfer to storage fund for molasses Interest income Government grant Fair valuation of investment and others Unspent liabilities/balances written back Loss/(profit) on sale of fixed assets /Investment	1,118 931 2 (147) (59) (3) -	2,393	704 809 1 (148) (59) (117) (55)	703
	Other measurement expenses/(income) Remeasurement of defined benefit obligation	(7)	1,821	(32)	1,101
	Operating Profit before working capital changes		4,214		1,804





	and the second of the second o	1	1	1	1
A	Adjustment to reconcile operating profit to cash flow		1		
P	provided by change in working capital	(560)		1,089	
(Increase)/Decrease in trade and other receivables	(566) 25,840	1	20,384	1
	Increase) / Decrease in inventories	- 2	1	(3,382)	1
le	Increase) / Decrease in current & non current Assets	59	1		- 4
1	Increase) / Decrease in financial asset	(603)		(238)	
1	Increase / (Decrease) in trade payables & Others	(11,912)		(12,410)	
- 1	Increase / (Decrease) in other financial liabilities	(88)		(34)	
	Increase / (Decrease) in current & non current		1	(200)	l l
	Liabilities	8		(289)	E 1E2
	Increase / (Decrease) in provisions	7	12,745	32	5,152 6,956
- 1	Cash Generated from Operations		16,959		373
	Tax expense	-	374	-	3/3
			16 505		6,583
- 1	Cash flow before exceptional and extraoridinary items		16,585		0,505
- 1	Exceptional items		16,585	H	6,583
	Net Cash generated From Operating Activities (A)		16,565		0,505
- 1		1			
В.	Cash Flow from investing activities				
-	Addition to property, plant and equipment (including			(2.006)	
	capital work in progress)	(562)		(3,996)	
	•	ا ا			
	Proceed from Sale of property, plant and equipment	6		(2,350)	i
	Investment in equity and other	(760)		(2,330)	1
	Interest income received	189	(1.127)	34	(6,312)
	Net Cash used in Investing Activities (B)		(1,127)		(0,012)
C.	Cash Flow From Financing activities	(1.177)		3,458	
	Proceeds/(Repayments) of long term borrowings	(1,177) (13,121)		(3,396)	
	Proceeds/(Repayments) of short term borrowings	(901)		(805)	
	Finance cost paid	(901)	(15,199)	(000)	(743)
	Net Cash From Financing Activities (C)		(13,193)	1	1 /
	Net increase/(decrease) in Cash & Cash Equivalents		259		(472)
	(A+B+C)				, ,
	Cash and cash equivalents at the beginning of the		585		842
	period		844	1	370
E.	Cash and cash equivalents at the end of the period		J11		

- 1 The above unaudited standalone financial results for the quarter and six months ended 30th September, 2023 were reviewed by the Audit Committee and thereafter approved by the Board of Directors at the meeting held on 8th November, 2023. The Statutory Auditors have carried out a limited review of the above financial results.
- 2 The above financial results have been prepared in accordance with Indian Accounting Standard ('Ind AS') referred to in the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013.
- 3 Sugar being seasonal industry, the performance of the Company varies from quarter to quarter and the results for the quarter as such may not representative of the annual performance of the Company.
- 4 Previous period figures have been regrouped / rearranged, wherever considered necessary, to make them comparable with the current By the order of the Board

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Place: Lucknow Date: 08.11.2023

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Statement of Unaudited Consolidated Financial Results for the Quarter and Six months ended September 30, 2023 Rs. in lakhs except EPS data

Sl.	Particulars	(Quarter ended	i	Six mon	hs ended	Year ended
No.		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income			45.055	40.024	29,676	57,553
	a) Revenue from operations	16,917	25,117	15,977	42,034 272	449	1,136
	b) Other income	161	111	281		30,125	58,689
	Total income	17,078	25,228	16,258	42,306	30,123	30,007
2	Expenses				7.572	3,691	39,893
_	a) Cost of material consumed	32	7,541	32	7,573 17	63	178
_	b) Purchase of stock-in-trade	8	9	27	17	03	170
	c) Changes in inventories of finished goods and work				25.000	20.405	3,160
	in progress	13,331	12,568	13,302	25,899	20,495 724	1,800
-	d) Employees benefit expense	457	456	378	913	809	1,385
_	e) Finance cost	399	532	416	931	704	1,588
	f) Depreciation and amortisation expense	546	572	342	1,118	100	7,552
_	g) Other expenses	1,584	1,878	1,530	3,462	2,936	55,556
_	Total expenses	16,357	23,556		39,913	29,422	
3	Profit/(Loss) before exceptional items and tax (1-2)	721	1,672	231	2,393	703	3,133
4	Exceptional Items	-	- 1 (770	231	2,393	703	3,133
5	Profit/(Loss) before tax (3-4)	721	1,672	231	2,000	700	
6	Tax expense			48	656	179	722
	Current tax	191	465		(37)	31	90
-	Deferred tax	(25)			619	210	812
	Total Tax Expense	166	453				
	Profit/(Loss) after tax (5-6)	555	1,219	155	1,774	493	2,321
-	Other comprehensive income (OCI)			(22)	(8)	(32)	(40
	(i) Items that will not be classified to profit or loss	(8)	-	(32)	(0)	(32)	(**
	(ii) Income tax relating to items that will not be					8	1:
	reclassified to profit or loss	2		8	2		
_	Total other comprehensive income	(6		(24		(24)	2,293
<u> </u>	Total comprehensive income (7+8)	549	1,219	131	1,768	409	2,29
1	Paid up equity share capital				4.000	1 040	1,84
1	(Face value of the share is Rs. 2 each)	1,840	1,840	1,840	1,840	1,840	25,680
1	Other Equity						25,68
1	2 Earnings Per Share (before and after extraordinary						
1	items) (of Rs.2/- each) (not annualised)					ļ <u></u>	
-	a) Basic	0.60	1.32				
-	b) Diluted	0.60	1.32	0.17	1.93	0.54	2.5

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Unaudited Consolidated Segment Wise Revenue, Results, Assets and Liabilities

Rs. in lakhs Year Six months ended **Particulars** ended SI. Quarter ended 31.03.2023 No. 30.09.2023 30.06.2023 30.09.2022 30.09.2023 30.09.2022 Unaudited Audited Unaudited Unaudited Unaudited Segment Revenue 55,538 28,036 39,852 24,228 15,197 15,624 Sugar 5,391 2,545 4,084 1,255 2,091 1,993 ь Distillery 2,901 348 605 29 558 47 Power 44,541 30,929 63,830 16,481 17,762 26,779 **Total Segment Revenue** 6,277 1,253 1,662 504 2,507 845 Less: Inter Segment Revenue 15,977 57,553 42,034 29,676 25,117 16,917 Revenue from operations Segment results Profit/(Loss) before tax and finance costs 4,083 1,671 3,091 796 1,055 2,036 Sugar (70)180 361 (23)182 179 Distillery b 255 (126)(128)(89)(14)(114)Power Others 1,512 4,518 2,204 647 3,324 1,120 Total 1,385 931 809 416 399 532 Less:(i) Finance costs (ii) Other unallocable expenditure net off Add:(iii) Un-allocable income 2,393 3,133 231 703 1,672 721 Profit/(loss) before tax (Segment Assets) 61,818 44.079 44,079 37,612 50,697 37,612 Sugar 6,794 6,810 6,509 6,509 6,810 6,805 Distillery b 1,383 1,716 1,306 1,398 1,383 1,306 **Power** d Others 70,333 51,976 45,733 58,905 51,976 45,733 Total (Segment Liabilities) 24,049 40,597 27,998 24,049 14,373 14,373 Sugar 1,522 1,435 1,337 1,522 1,337 1,404 Distillery 42 26 26 33 35 33 Power 733 678 694 678 694 722 Unallocable

Statement of Unaudited Consolidated Assets and Liabilities

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Total

n	 1.1.1	

16,437

16,437

26,275

30,159

26,275

42,807

		Rs. in lakhs		
SI		As at 30.09.2023	As at 31.03.2023	
-	Particulars	Unaudited	Audited	
10. A	ASSETS			
A 1.	Non-current assets			
1.		15,501	16,325	
	(a) Property, plant and equipment (b) Capital work in progress	844	453	
		4	4	
	(c) Intangible assets	4,990	5,114	
	(d) Right-of-use-assets	,		
	(e) Financial assets	7,059	958	
	(i) Loans	992	6,291	
	(ii) Investments	727	745	
	(ii) Other financial assets	55	338	
	(f) Non-current tax assets (net)	2,065	2,027	
	(g) Other non-current assets	32,237	32,25	
	Sub-total Non-Current Assets	32,237	02,20	
2.	Current assets	9,475	35,31	
	(a) Inventories	9,473	33,31	
	(b) Financial assets		_	
	(i) Investment	1,169	60-	
	(ii) Trade and other receivables	845	58	
	(iii) Cash and cash equivalents	0.00	5	
	(iv) Bank balances other than cash and cash equivaler	877	45	
	(v) Loan	42	4	
	(vi) Other financial assets	814	1	
	(c) Other Current assets	13,496		
	Sub-total Current Assets			
	TOTAL ASSETS	45,733	70,33	

EQUITY AND LIABILITIES		
Equity	1,840	1,840
(a) Equity Share capital	27,456	25,686
(b) Other equity	29,296	27,526
Sub-total - Equity	29,296	27,320
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	3,808	5,024
(ii) Lease liability	•	1
(iii) Other financial liabilities	62	73
(b) Other non-current liabilities	14	44
(c) Deferred tax liabilities (net)	694	733
(d) Provisions	477	481
Sub total-Non-Current Liabilities	5,055	6,356
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	8,697	21,75
(ii) Lease liability	4	
(iii) Trade and other payables		
Due to micro and small enterprises	105	13
Due to others	988	12,86
(iv) Other financial liabilities	1,045	1,12
(b) Other current liabilities	441	46
(c) Current tax liability (net)	-	-
(d) Provisions	102	9
Sub total-Current Liabilities	11,382	36,45
TOTAL EQUITY AND LIABILITIES	45,733	70,33

Statement of unaudited consolidated cash flow statement

S.No	Particulars Cash Flow from operating activities Profit before tax	Six months ended 30.09.2023		Six months ended 30.09.2022	
A.			2,393		703
	Adjustment to reconcile profit before tax to net cash flow provided by operating activities:				
	Depreciation and amortisation expense	1,118		704	
	Finance costs	931		809	
	Transfer to storage fund for molasses	2	- 1	1	
	Interest income	(147)	1	(148)	
	Government grant	(59)		(59)	
	Fair valuation of financial assets	(3)		(117)	
	Unspent liabilities/balances written back	-		(55)	
	Loss/(profit) on sale of fixed assets/Investment	(6)		-	
	Other measurement expenses/(income)	(7)	27222	(2)	4 400
	Remeasurement of defined benefit obligation	(8)	1,821	(32)	1,10
	Operating Profit before working capital changes		4,214		1,804



	Adjustment to reconcile operating profit to cash flow	1	1	1	1
	provided by change in working capital				
	(Increase)/Decrease in trade and other receivables	(566)		1,089	
	(Increase) / Decrease in inventories	25,840		20,384	
	(Increase) / Decrease in Current & Non current Assets	59		(3,382)	
	(Increase) / Decrease in Current & Non Current Assets (Increase) / Decrease in financial asset	(603)		(238)	
	Increase / (Decrease) in trade payables & Others	(11,912)		(12,410)	
	Increase/ (Decrease) in Other Financial Liabilities	(88)		(34)	l l
	Increase/ (Decrease) in Current & non current	(00)		(52)	
	Liabilities	8		(289)	
		7	12,745	32	5,152
	Increase / (Decrease) in Provisions		16,959	32	6,956
	Cash Generated from Operations		374		373
	Tax expense	-	3/4	1	3/3
	Cash flow before exceptional and extraoridinary items		16,585		6,583
	Exceptional items		10,303		0,505
			44 505		6,583
	Net Cash generated From Operating Activities (A)		16,585		6,583
В.	Cash Flow from investing activities				
	Addition to property, plant and equipment (including				1
	capital work in progress)	(562)		(3,996)	1
					1
wi i	Proceed from Sale of property, plant and equipment	6			
	Investment in equity and other (Net)	(760)		(2,350)	
	Interest income received	189		34	
	Net Cash used in Investing Activities (B)		(1,127)		(6,312)
C.	Cash Flow From Financing activities				
-	Proceeds/(Repayments) of long term borrowings	(1,177)		3,458	
	Proceeds/(Repayments) of short term borrowings	(13,121)		(3,396)	1
	Finance cost paid	(901)		(805)	
	Net Cash From Financing Activities (C)	` '	(15,199)	1	(743)
	Net increase/(decrease) in Cash & Cash Equivalents		1		
	(A+B+C)		259		(472)
	Cash and cash equivalents at the beginning of the				
D.	period		586		842
	Cash and cash equivalents at the end of the period		845		370

Notes:

1 The above unaudited consolidated financial results for the quarter and six months ended 30th September, 2023 were reviewed by the Audit Committee and thereafter approved by the Board of Directors at the meeting held on 8th November, 2023. The Statutory Auditors have carried out a limited review of the above financial results.

2 The above financial results have been prepared in accordance with Indian Accounting Standard ('Ind AS') referred to in the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013.

3 The company has a subsidiary K. M. Spirits & Allied Industries Limited.

4 Sugar being seasonal industry, the performance of the Company varies from quarter to quarter and the results for the quarter as such may not representative of the annual performance of the Company.

5 Previous period figures have been regrouped / rearranged, wherever considered necessary, to make them comparable with the current period.

Place: Lucknow Date: 08.11.2023 Adwa Jhunjhunwala

naging Director

By the order of the Board