

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., 2023

(Rs. in lacs)

	Particulars	Note No.	As at Dec31,2023	As at Dec 31,2022
I	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment		-	
	(b) Capital work-in-progress		-	
	(c) Other Financial Assets	1	4.61	
			<u>4.61</u>	-
2	Current assets			
	(a) Financial assets			
	(i) Trade and other receivables	2	-	-
	(ii) Cash and cash equivalents	3	0.80	0.59
	(b) Other current assets	4	-	4.59
	(c) Other assets		-	-
	Total Assets		<u>0.80</u>	5.18
			<u>5.41</u>	5.18
II	EQUITY AND LIABILITIES			
1	EQUITY			
	(a) Equity Share Capital	5	5.00	5.00
	(b) Other Equity	6	0.22	0.07
			<u>5.22</u>	5.07
	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	0.19	0.11
	(b) Other current liabilities - Provision for taxation	8	-	-
			<u>0.19</u>	0.11
	Total Equity and Liabilities		<u>5.41</u>	5.18

Corporate Information

Significant Accounting Policies

Other disclosures

The accoumpaying 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

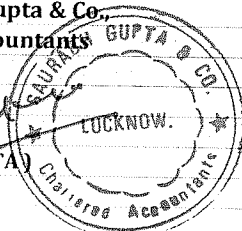
(SAURABH GUPTA)

Proprietor

M. NO. :400057

PLACE: LUCKNOW

DATED: 25.01.2024



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

Un-audited Statement of Profit and Loss from 01-04-2023 to 31-12-2023

(Rs. in lacs)

	Particulars	Note No	Period Ended 31st Dec,2023	Period Ended 31st Dec,2022
I	Revenue From Operations			
II	Other Income			
III	Total Income (I+II)	9	0.21	0.18
IV	EXPENSES		0.21	0.18
	Other expenses			
	Total expenses	10	0.01	0.02
V	Profit/(loss) before exceptional items and tax (III-IV)		0.01	0.02
VI	Exceptional Items		0.20	0.16
VII	Profit/(loss) before tax (V-VI)		-	-
VIII	Tax expense:		0.20	0.16
	Current tax		-	-
	MAT Credit entitlement		-	-
	Deferred tax		-	-
IX	Profit (Loss) for the period (VII-VIII)		0.20	0.16
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)		0.20	0.16
XIII	Earnings per equity share			
	(1) Basic		0.40	0.32
	(2) Diluted		0.40	0.32

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

SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE.

For Saurabh Gupta & Co.

Chartered Accountants

FRN.- 010542C

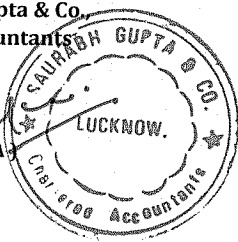
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(Rs. in lacs)

S.No.	Particulars	Period ended	
		31st Dec., 2023	31st Dec., 2022
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before tax and exceptional items	0.20	0.16
	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	(0.21)	(0.18)
	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	-	(0.02)
	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	-	0.01
	Cash Generated from Operations	-	(0.02)
	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)	-	-
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	0.21	0.18
	Net Cash used in Investing Activities	-	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)	0.21	0.14
D.	Opening cash and cash equivalents	0.59	0.45
E.	Closing cash and cash equivalents for the purpose of cash flow statement(Refer Note No.)	0.80	0.59
	Increase in Cash & Cash Equivalents (D-E)	0.21	0.14

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE.

For Saurabh Gupta & Co.,

Chartered Accountants

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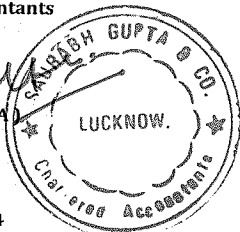
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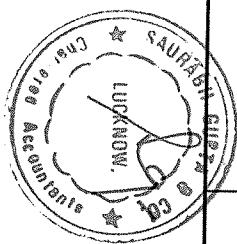
Note : For Cash flow preparation for Dec 2023, figures have been compared with Balance Sheet as at 31-12-2022.

Note No. 7

	As at 31.12.2023 (₹ In Lacs)	As at 31.12.2022 (₹ In Lacs)
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises*	-	-
Total outstanding due to creditors other than micro enterprises and small enterprises	0.19	0.11
	0.19	0.11

Trade payables ageing schedule

Particulars	As at 31.12.2023				Total	As at 31.12.2022				
	Outstanding for following periods from due date of payment Less than 1 year	1-2 years	2-3 years	More than 3 years		Outstanding for following periods from due date of Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-	-	-	-	-
(ii) Others	0.12	0.07	-	-	0.19	0.08	0.03	-	-	0.11
(iii) Disputed Dues - MSME	-	-	-	-	-	-	-	-	-	-
(iv) Disputed Dues others	-	-	-	-	-	-	-	-	-	-



K M SPIRITS & ALLIED INDUSTRIES LIMITED
Notes to The Financial Statements as at 31st Dec, 2023

(Amount in Rs.)

Note 1 **Non Currents Assets**
Other Financial Assets
FDR No-39385077272 (maturity period more than 12 months)
Accrued Interest on FDR

	31st Dec,2023	31st Dec,2022
	4.45	
	0.16	
Total	4.61	

Note 2 **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

	Current	Non current	Current	Non current
Total				

Note 3 **CASH AND CASH EQUIVALENT**
Balances with Banks
In current Account SBI (Lucknow)

	31st Dec,2023	31st Dec,2022
	0.80	0.59
Total	0.80	0.59

Note 4 **Other Current Assets**

FDR No-39385077272 (maturity period less than 12 months)
Accrued Interest on FDR

		4.45
		0.14
Total		4.59

Note 5 **Share Capital**
AUTHORISED
Equity Share Capital
Equity Shares of Rs. 10/- each

	No. of shares	Amount	No. of shares	Amount
	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

Shares outstanding at the beginning of the year
Shares issued during the year
Shares bought back during the year
Shares outstanding at the end of the year

	No. of shares	Amount	No. of shares	Amount
	50,000	5	50,000	5
	50,000	5	50,000	5

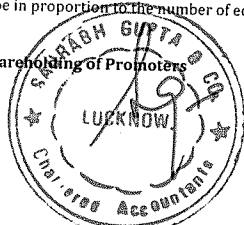
ii) **Rights, preferences and restrictions attached to the equity shares**

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



	31st Dec,2023		31st Dec,2022	
	No. of Shares held	Percentage of share holding	No. of Shares held	Percentage of share holding
		% Change during the Year		

K M SPIRITS & ALLIED INDUSTRIES LIMITED
Notes to The Financial Statements as at 31st Dec, 2023

(Amount in Rs.)

	31st Dec,2023		31st Dec,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

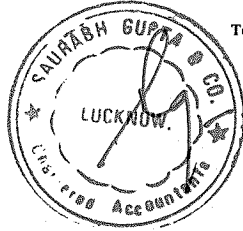
Surplus/(Deficit) in Statement of Profit & Loss
 Balance as per last account
 Add: Profit/(Loss) for the current year
Closing balance

	0.02	(0.09)
	0.20	0.16
TOTAL	0.22	0.07

(Amount in Rs.)

Note 8 Other Current liabilities
 Statutory liabilities
 Provision for Tax

Total



	-	-
	-	-

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

	31st Dec.23	31st Dec.22
	<i>(Rs. in lacs)</i>	<i>(Rs. in lacs)</i>
Note 9 <u>Other income</u>		
Interest on Deposit with bank	0.21	0.18
Excess Provision Written Back	0.00	0.00
	-	-
Total	0.21	0.18
Note 10 <u>Other Expenses</u>		
Filing Fee	0.01	0.02
Bank Charges	-	-
Audit fee	-	-
Preliminary Exp	-	-
Excess Provision Written Off	-	-
Total	0.01	0.02

