

# 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 June, 2024

Particulars		(Rs. in lacs)	
	Note No.	As at June 30,2024	As at June 30,2023
<b>I ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Property, Plant and Equipment		-	
(b) Capital work-in-progress		-	
(c) Other Financial Assets	1	4.47	4.47
<b>2 Current assets</b>		4.47	4.47
(a) Financial assets			
(i) Trade and other receivables	2	-	-
(ii) Cash and cash equivalents	3	0.89	0.82
(b) Other current assets		-	-
(c) Other assets	4	-	-
<b>Total Assets</b>		0.89	0.82
		5.36	5.29
<b>II EQUITY AND LIABILITIES</b>			
<b>1 EQUITY</b>			
(a) Equity Share Capital	5	5.00	5.00
(b) Other Equity	6	0.24	0.09
<b>LIABILITIES</b>		5.24	5.09
<b>2 Non-current liabilities</b>			
(a) Financial liabilities			
(i) Borrowing			
(ii) Other financial liabilities			
(b) Other non current liabilities			
(c) Deferred tax liabilities (net)			
(d) Provisions			
<b>3 Current liabilities</b>			
(a) Financial Liabilities			
(i) Trade payables and other payables	7	0.08	0.17
(b) Other current liabilities - Provision for taxation	8	0.04	0.03
<b>Total Equity and Liabilities</b>		0.12	0.20
		5.36	5.29

## 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: 25.07.2024

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

Sanjay Munjhwala

(Director)

DIN-01777954

Hari Nath

(Director)

DIN-06804331

# K M Spirits and Allied Industries Limited

Regd. Office:-76, Eldeco Greens, Gomti Nagar, Lucknow-226010  
CIN: U15100UP2018PLC101321

Un-audited Statement of Profit and Loss from 01-04-2024 to 30-06-2024

		(Rs. in lacs)		
	Particulars	Note No	Period Ended 30th June,2024	Period Ended 30th June,2023
I	Revenue From Operations	9		
II	Other Income			
III	Total Income (I+II)		0.07	0.06
IV	EXPENSES	10	0.07	0.06
	Other expenses			
	Total expenses		0.00	-
V	Profit/(loss) before exceptional items and tax (III-IV)		0.00	-
VI	Exceptional Items		0.07	0.06
VII	Profit/(loss) before tax (V-VI)		-	-
VIII	Tax expense:		0.07	0.06
	Current tax			
	MAT Credit entitlement			
	Deferred tax		-	-
IX	Profit (Loss) for the period (VII-VIII)			
XI	Other Comprehensive Income		0.07	0.06
	(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)			
XIII	Earnings per equity share		0.07	0.06
	(1) Basic			
	(2) Diluted			
	Corporate Information-		0.14	0.12
	Significant Accounting Policies -		0.14	0.12

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

(SAURABH GUPTA)  
Proprietor  
M. NO. :400057  
PLACE: LUCKNOW  
DATED: 25.07.2024



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

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

(Rs. in lacs)

S.No.	Particulars	Period ended	
		30th June, 2024	30th June, 2023
A.	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit/(Loss) before tax and exceptional items	0.07	0.06
	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	-	-
	Government Grant	0.07	(0.06)
	Profit or loss on sale of fixed assets	-	-
	Unspent liabilities/balances written back	-	-
	Other expenses	-	-
	Remeasurement of defined benefit obligation	-	-
	<b>Operating Profit before working capital changes</b>	-	-
	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	-	-
	Increase / (Decrease) in Current & Non current Liabilities	-	0.09
	Increase / (Decrease) in Other Financial Liabilities	-	-
	Increase / (Decrease) in Provisions	-	-
	<b>Cash Generated from Operations</b>	-	-
	Tax expense (excluding wealth tax)	-	0.09
	<b>Cash flow before exceptional and extraordinary items</b>	-	-
	Exceptional items -Voluntary retirement scheme	-	0.09
	<b>Net Cash generated From Operating Activities (A)</b>	-	0.09
B.	<b>Cash Flow from investing activities</b>		
	Purchase of fixed assets	-	-
	Sales of fixed assets	-	-
	Proceeds from sale of Investment (Net)	-	-
	Addition in CWIP	-	-
	Interest income received	-	-
	<b>Net Cash used in Investing Activities</b>	0.07	0.06
C.	<b>Cash Flow From Financing activities</b>		
	Proceeds for share application money	-	-
	Proceeds of long term borrowings	-	-
	Repayments of long term borrowings	-	-
	Proceeds/(repayments) of short term borrowings	-	-
	Finance cost paid	-	-
	<b>Net Cash From Financing Activities</b>	-	-
	<b>Net increase in Cash &amp; Cash Equivalents (A+B+C)</b>	0.07	0.03
D.	Opening cash and cash equivalents	0.60	0.61
E.	<b>Closing cash and cash equivalents for the purpose of cash flow statement(Refer Note No. )</b>	0.89	0.82
	<b>Increase in Cash &amp; Cash Equivalents (D-E)</b>	0.29	0.21

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: 25.07.2024

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

Sanjay Jhonhunjwala  
(Director)

DIN-01777954

Hari Nath  
(Director)

DIN-06804331

Note : For Cash flow preparation for June 2024, figures have been compared with Balance Sheet as at 30-06-2023.

(Amount in Rs.)

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

	30th June,2024	30th June,2023
	4.45	4.45
	0.02	0.02
<b>Total</b>	<b>4.47</b>	<b>4.47</b>

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
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	30th June,2024	30th June,2023
	0.89	0.82
<b>Total</b>	<b>0.89</b>	<b>0.82</b>

Note 4 **Other Current Assets**

FDR No maturity period less than 12 months)  
Accrued Interst on FDR

<b>Total</b>	<b>-</b>	<b>-</b>
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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
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**Issued capital**

Equity Share Capital  
Equity Shares of Rs. 10/- each

50,000	5	50,000	5
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Total

50,000	5	50,000	5
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**Subscribed and paid up capital**

Equity Share Capital  
Equity Shares of Rs. 10/- each

50,000	5	50,000	5
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Total

50,000	5	50,000	5
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**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

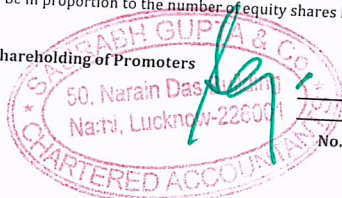
ii) Rights, preferences and restrictions attached to the equity shares

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



30th June,2024			30th June,2023	
No. of Shares held	Percentage of share holding	% Change during the Year	No. of Shares held	Percentage of share holding

K M SPIRITS & ALLIED INDUSTRIES LIMITED  
Notes to The Financial Statements as at 30th June, 2024

(Amount in Rs.)

Equity shares of INR 10/- each fully paid up  
M/s K M Sugar Mills Limited  
(Including Nominee Shareholders)

	30th June, 2024	30th June, 2023
	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

TOTAL

0.17

0.07

0.24

0.03

0.06

0.09

Note 8 Other Current liabilities

Statutory liabilities

Provision for Tax

Total

0.04

0.04

0.03

0.03



Note No. 7

	As at 30.06.2024 (₹ In Lacs)	As at 30.06.2023 (₹ In Lacs)
<b>Trade Payables</b>		
Total outstanding dues of micro enterprises and small enterprises*	-	-
Total outstanding due to creditors other than micro enterprises and small enterprises	0.08	0.17
	<b>0.08</b>	<b>0.17</b>

**Trade payables ageing schedule**

Particulars	As at 30.06.2024					As at 30.06.2023				
	Outstanding for following periods from due date of payment					Outstanding for following periods from due date of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-	-	-	-	-
(ii) Others	0.08	-	-	-	-	-	-	-	-	-
(iii) Disputed Dues - MSME	-	-	-	-	-	-	-	-	-	-
(iv) Disputed Dues others	-	-	-	-	0.08	0.10	0.07	-	-	0.17



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

Note 9 Other Income

Interest on Deposit with bank  
Excess Provision Written Back

30th June 24

(Rs. in lacs)

30th June 23

(Rs. in lacs)

-	-
0.07	0.06
-	0.00
-	-

Total

0.07

0.06

Note 10 Other Expenses

Filing Fee  
Bank Charges  
Audit fee  
Preliminary Exp  
Excess Provision Written Off

0.004

0.000

-

-

-

Total

0.004





**K.M. Spirits & Allied Industries Ltd**  
P.O-Motinagar ,Faizabad (UP)

**Trial Balance**

1-Apr-2024 to 30-Jun-2024

Particulars	K.M. Spirits & Allied Industries Ltd			
	1-Apr-2024 to 30-Jun-2024			
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	500000.00 Cr			5.00 Cr
Share Capital	500000.00 Cr			5.00 Cr
Current Liabilities	12000.00 Cr			0.12 Cr
Provisions	8000.00 Cr			0.08 Cr
Audit Fees Payable	8000.00 Cr			0.08 Cr
Provision for Taxation	4000.00 Cr			0.04 Cr
Investments	445000.00 Dr			4.45 Dr
FDR with SBI No-39385077272	445000.00 Dr			4.45 Dr
Current Assets	84289.00 Dr	31619.00	24604.00	0.91 Dr
Bank Accounts	60095.00 Dr	29638.00	410.00	0.89 Dr
State Bank of India, Gomtinagar	60095.00 Dr	29638.00	410.00	0.89 Dr
Accrued Interest on FDR	24194.00 Dr	1981.00	24194.00	0.02 Dr
Indirect Incomes			7425.00	0.07 Cr
Interest Received on FDR			7425.00	0.07 Cr
Indirect Expenses		410.00		0.00 Dr
Bank Charges		10.00		0.00 Dr
Filing Fees		400.00		0.00 Dr
Profit & Loss A/c	17289.00 Cr			0.17 Cr
Grand Total		32029.00	32029.00	