



K.M. Sugar Mills Ltd.

Factory & Works: PO Motinagar-224201, Dist. Ayodhya (U.P.)

Phone : 757 1000692, Email :- director@kmsugar.com

CIN No. L15421UP1971PLC003492

GSTIN No. 09AAACK5545P1ZZ

Bombay Stock Exchange Limited, 25 th Floor, Phiroz Jejeebhoy Towers, Dalal Street, Fort, Mumbai-400001 Phone no. 022-22728527	National Stock Exchange of India Limited, Exchange Plaza, C-1, Block-G, Bandra Kurla Complex, Bandra (E), Mumbai-400051 Phone no. 022-26598100
Scrip Code: INE157h01023	Scrip Code: 532673

Date: 26th May, 2025

Dear Sir,

Re: Regulation 30 - Outcomes of Board Meeting held on 26-05-2025

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the Board of Directors of K M Sugar Mills Limited in their meeting held on May 26, 2025 (commenced at 11.30 am & closed at 5:30 pm), inter-alia considered the following:

1. **Audited Financial Results:** The Audited (Standalone & Consolidated) Financial Results (AFRs) of the Company for the quarter and year ended at March 31, 2025 were recommended by Audit Committee and approved by the Board pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Appointment of M/s Aman Malviya & Associates, Cost Accountants as Cost Auditors of the Company for the financial year 2025-26.

Brief Profile of M/s. Aman Malviya & Associates, Cost Accountants appointed for FY 2025-2026:-

Aman Malviya, & Associates, Cost Accountant, Partner, M/s. Aman Malviya & Associates, Cost Accountants, s from Lucknow is the a fellow member of the Institute of Cost and Work Accountants of India with more than 25 years of Experience in Cost Audit, Internal Audit, Finalisation of Books of Accounts and Preparation of Financial Statements, Costing, Taxation, Consultancy and financing.

3. On the recommendations of Nomination & Remuneration Committee, the Board of Directors, recommended the re-appointment of Shri Bibhas Kumar Srivastav (DIN: 06533710) as a Director (Independent- Non-Executive), for a second terms of 5 consecutive years with effect from February 01, 2026 (not liable to retire by rotation), for the to approval of the members at the ensuing Annual General Meeting.

We hereby confirm that the aforesaid independent directors satisfy the criteria of independence prescribed under the Companies Act, 2013 and SEBI Listing Regulations. Further as per Exchange Circular No. LIST/CQMP/14/2018-19 and NSE/CML/2018/24 dated June 20,2018 with respect to enforcement of SEBI orders dated June 14,2018 regarding appointment of Directors by Listed Companies, we hereby affirm that the Smt. Bibhas Kumar Srivastav (DIN: 06533710) is not debarred from holding the office of Director by virtue of any SEBI order or any such authority.

The other relevant information pursuant to Regulation 30 of SEBI LODR read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015, is enclosed as '**Annexure 1**'.

Further, we are enclosing herewith the following: -

1. Audit Report on Audited (Standalone & Consolidated) Financial Results (AFRs) of the Company for the quarter and the year ended at March 31, 2025, in the prescribed format as '**Annexure – 2**'.
2. Audited (Standalone & Consolidated) Financial Results (AFRs) of the Company for the quarter and the year ended at March 31, 2025, in the prescribed format as '**Annexure – 3**'.
3. Declaration of Unmodified opinion as in the prescribed format as '**Annexure – 4**'.

We humbly request you to kindly take the above on your records.

Thanking You,

Your's faithfully,
For **K M Sugar Mills Limited**,

Pooja Dua
Company Secretary-cum-compliance Officer

Annexure 1'

Re-Appointment of Shri Bibhas Kumar Srivastav (DIN: 06533710) as an Independent Director of the Company for a second term of five consecutive years with effect from February 01, 2026, subject to the approval of the shareholders.

Sr. No	Details of events that need to be provided	Information of such event(s)
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Shri Bibhas Kumar Srivastav is being re-appointed as an Independent Director for a second term of five consecutive years.
2	Date of re-appointment & Term of re-Appointment	With effect from February 01, 2026. Terms of re-Appointment: For the period of five consecutive years from the date of re-appointment subject to shareholders approval.
3	Brief Profile	Shri Bibhas Kumar Srivastav, is M.Sc. (Agriculture) in Animal Husbandry and Dairy Science from Banaras Hindu University, 1977 and also done Advanced Diploma in Management in 2015 from All India Management Association-Centre for Management Education, New Delhi. He has also done Ph.D. Programme under All India Management Association-Aligarh Muslim University arrangement. He is engaged in Development of Agriculture and Rural Credit, Development and management of rural credit, Semi-urban branch management, handled retail banking, both asset and liability, for businesses as well as households and implementing various programmes for Scheduled Tribes, Urban branch management providing banking services to the students, micro and small city entrepreneurs and medium scale enterprises, a full range of banking services to city households, implementation of various Government Sponsored programmes for urban unemployed youth. Policy formulation, implementation and monitoring of various credit programmes for Agriculture, Micro and Small Enterprises and Other Priority Sector and implementation of various livelihood programmes sponsored by Central and State Governments. Metro branch management. It included providing banking services to large, retail as well as big clients of the Bank. Board level role- overall supervision in running of

		medium sized bank. Looked after all the facets of banking including priority sector, retail credit and financial inclusion to wholesale credit, Investment to Risk Management and Information Technology, overall bank management.
4	Disclosure of relationships between directors (in case of appointment of a director)	Shri. Bibhas Kumar Srivastav is not related to any of the Directors or Key Managerial Personnel or Promoters and Promoter group of the Company
5	Information as required under BSE circular no. LIST/COMP/14/2018-19, dated June 20, 2018.	Shri. Bibhas Kumar Srivastav is not debarred from holding the office of Director by any SEBI order or any other such authority.



Independent Auditor's Report on the Quarterly and Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors
KM Sugar Mills Limited

Report on the Audit of Standalone Financial Results

Opinion

1. We have audited the accompanying quarterly and annual standalone financial statements of **KM Sugar Mills Limited** for the quarter and year ended 31 March 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2025.

Basis for Opinion

3. We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there-under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the annual standalone financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy

[Signature]



and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

7. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.




9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

11. The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to date figures upto the third quarter of the current financial year, which were subjected to a limited review by us as required under the Listing Regulations.

For Mehrotra & Mehrotra
Chartered Accountants
Firm Registration No. 000226C


CA Sanjay K. Rai
Partner
M.No. 507946



UDIN: 25507946BMTCQV8590

Place: Lucknow
Date: 26th May, 2025



Independent Auditor's Report on Quarterly and Annual Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors
KM Sugar Mills Limited

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying quarterly and annual consolidated financial results of **KM Sugar Mills Limited** (hereinafter referred to as the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the year ended 31 March 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of the other auditors on separate audited financial statements /financial results/financial information of the subsidiary, the aforesaid consolidated annual financial results:

- a) include the annual financial results of subsidiary company namely **K M Spirit & Allied Industries Limited;**
- b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net income and other comprehensive income and other financial information of the Group for the quarter and year ended 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, along with the consideration of audit reports of the other auditors referred to in sub paragraph (a) of "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.




Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



– Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls. .

– Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.

– Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

– Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

– Obtain sufficient appropriate audit evidence regarding the financial results/ financial statements/financial information of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial results/ financial statements/financial information of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entities included in the consolidated annual financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in sub-paragraph (a) of "Other Matters" paragraph in this audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matter

- a) The accompanying statement includes the audited financial results/statements and other financial information, in respect of one subsidiary namely, **K M Spirit & Allied Industries Limited**, whose financial results/statements include total assets of Rs.5.49 lakhs as at March 31, 2025, total revenues of Rs.0.08 lakhs and Rs.0.30 lakhs, total net profit/(loss) after tax of (Rs.0.05



lakhs) and Rs.0.14 lakhs, total comprehensive income / (loss) of (Rs.0.05 lakhs) and Rs.0.14 lakhs for the quarter and the year ended March 31, 2025 respectively and net cash inflow of Rs.0.20 lakhs for the year ended 31 March 2025. The independent auditor's report on the financial statements/financial results/financial information of this entity have been furnished to us by the Management and our opinion on the statement in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

Our opinion on the statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial results/ financial information certified by the Management.

- b) The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to date figures upto the third quarter of the current financial year, which were subjected to a limited review by us as required under the Listing Regulations.

For Mehrotra & Mehrotra
Chartered Accountants
Firm Registration No. 000226C


CA Sanjay K. Rai
Partner
M.No. 507946



UDIN: 25507946BMTCQW4631

Place: Lucknow
Date: 26th May, 2025

K M SUGAR MILLS LIMITED

Regd. Office: 76 Eldeco Greens Gomtinagar Lucknow- 226010 (U.P.)

CIN No.: L15421UP1971PLC003492

email: cs@kmsugar.com, website: www.kmsugar.com

Phone: Regd. office: 0512-2310762, Branch office: 0522-4079561

Extract of Standalone and Consolidated Financial Results for the Quarter and Year ended March 31, 2025

(Rs. in lakhs, except EPS data)

Sl. No.	Particulars	Standalone				Consolidated	
		Quarter ended		Year ended		Year ended	
		31.03.2025	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.03.2024
		Audited	Audited	Audited	Audited	Audited	Audited
1	Total income from operations	15,545	12,596	66,638	66,565	66,638	66,565
2	Net Profit/(Loss) for the period (before tax & exceptional items)	1,509	1,186	4,892	3,911	4,892	3,911
3	Net Profit/(Loss) for the period before tax (after exceptional items)	1,509	1,186	4,892	3,911	4,892	3,911
4	Net Profit/(Loss) for the period after tax (after exceptional items)	1,106	766	3,555	2,809	3,555	2,809
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	1,084	755	3,541	2,792	3,541	2,792
6	Equity share capital (Face value of share Rs.2/- each)	1840	1,840	1,840	1,840	1,840	1,840
8	Earnings Per Share (of Rs.2/- each) (not annualised)						
	a) Basic (Rs.)	1.20	0.83	3.86	3.05	3.86	3.05
	b) Diluted (Rs.)	1.20	0.83	3.86	3.05	3.86	3.05

Notes:

- The above is an extract of the detailed format of Quarterly Financial Results for the quarter and year ended March 31, 2025, 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).
- The financial results of the Company has been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other accounting principles generally accepted in India.
- Sugar being seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.

By the order of the Board
For K M Sugar Mills Ltd.

Aditya Jhunjhunwala
Managing Director
DIN: 01686189



Place: Lucknow
Date: 26.05.2025



K M SUGAR MILLS LIMITED

Regd. Office: 76 Eldeco Greens Gomtinagar Lucknow- 226010 (U.P.)

CIN No.: L15421UP1971PLC003492

email: cs@kmsugar.com, website: www.kmsugar.com

Phone Regd. office: 0512-2310762, Branch office: 0522-4079561

Statement of Standalone Financial Results for the Quarter and Year ended March 31, 2025

(Rs. in lakhs except EPS data)

Sl. No.	Particulars	Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	a) Revenue from operations	15,326	16,576	12,293	65,901	65,716
	b) Other income	219	140	303	737	849
	Total income	15,545	16,716	12,596	66,638	66,565
2	Expenses					
	a) Cost of materials consumed	25,635	15,917	29,498	42,937	51,514
	b) Purchases of stock-in-trade	9	14	5	48	46
	c) Changes in inventories of finished goods and work in progress	(16,942)	(5,373)	(22,371)	1,668	(3,007)
	d) Employees benefits expenses	646	603	563	2,193	2,030
	e) Finance costs	464	266	496	1,817	1,654
	f) Depreciation and amortisation expenses	609	526	572	2,197	2,259
	g) Other expenses	3,615	2,983	2,647	10,886	8,158
	Total expenses	14,036	14,936	11,410	61,746	62,654
3	Profit/(Loss) before exceptional items and tax (1-2)	1,509	1,780	1,186	4,892	3,911
4	Exceptional Items		-	-	-	-
5	Profit/(Loss) after exceptional items and before tax (3-4)	1,509	1,780	1,186	4,892	3,911
6	Tax expenses					
	Current tax	410	516	309	1,354	1,048
	Deferred tax	(7)	-	111	(17)	54
	Total Tax expenses	403	516	420	1,337	1,102
7	Profit/(Loss) for the period (5-6)	1,106	1,264	766	3,555	2,809
8	Other Comprehensive Income (OCI)					
	(i) Items that will not be reclassified to profit or loss	(30)	-	(15)	(19)	(23)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	8	-	4	5	6
	Total other comprehensive income	(22)	-	(11)	(14)	(17)
9	Total Comprehensive Income (7+8)	1,084	1,264	755	3,541	2,792
10	Paid up equity share capital (Face value per share Rs.2/- each)	1,840	1,840	1,840	1,840	1,840
11	Other Equity				33,859	28,481
12	Earnings Per Share (of Rs.2/- each) (not annualised)					
	a) Basic (Rs.)	1.20	1.37	0.83	3.86	3.05
	b) Diluted (Rs.)	1.20	1.37	0.83	3.86	3.05

Statement of Standalone Segment Wise Revenue, Results, Assets and Liabilities

(Rs. in lakhs)

Sl. No.	Particulars	Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue					
a	Sugar	13,565	15,075	11,230	59,490	61,296
b	Distillery	2,587	2,140	2,118	9,121	7,593
	Total	16,152	17,215	13,348	68,611	68,889
	Less: Inter Segment Revenue	826	639	1,055	2,710	3,173
	Revenue from operations	15,326	16,576	12,293	65,901	65,716
2	Segment results - Profit/(Loss) before tax and finance costs					
a	Sugar	1,876	2,130	1,348	6,486	4,825
b	Distillery	97	(84)	334	223	740
	Total	1,973	2,046	1,682	6,709	5,565
	Less: (i) Finance costs	464	266	496	1,817	1,654
	(ii) Other unallocable expenditure net off		-	-	-	-
	Profit/(loss) before tax	1,509	1,780	1,186	4,892	3,911
3	Segment Assets					
a	Sugar	64,629	49,630	70,431	64,629	70,431
b	Distillery	8,359	7,559	7,492	8,359	7,492
	Total	72,988	57,189	77,923	72,988	77,923
4	Segment Liabilities					
a	Sugar	36,389	22,011	45,293	36,389	45,293
b	Distillery	1,980	1,624	1,527	1,980	1,527
d	Unallocable	760	774	782	760	782
	Total	39,129	24,409	47,602	39,129	47,602



Standalone Statement of Assets and Liabilities

(Rs. in lakhs)

Sl. No.	Particulars	As at 31.03.2025	As at 31.03.2024
		Audited	Audited
A	ASSETS		
1.	Non-current assets		
	(a) Property, plant and equipment	15,875	16,058
	(b) Capital work in progress	749	1,176
	(c) Intangible assets	5	4
	(d) Right-of-use-assets	4,627	4,867
	(e) Financial assets		
	(i) Loan	1,124	1,037
	(ii) Investments	7,065	7,591
	(iii) Other financial assets	969	618
	(f) Non-current tax assets (net)	335	168
	(g) Other non-current assets	2,145	1,998
	Sub-total Non-Current Assets	32,894	33,517
2.	Current assets		
	(a) Inventories	36,721	38,399
	(b) Financial assets		
	(i) Investments	296	-
	(ii) Trade and other receivables	839	2,933
	(iii) Cash and cash equivalents	384	726
	(iv) Bank balances other than cash and cash equivalents	460	385
	(v) Loan	550	870
	(vi) Other financial assets	2	10
	(c) Other Current assets	842	1,082
	Sub-total Current Assets	40,094	44,405
	TOTAL ASSETS	72,988	77,922
B	EQUITY AND LIABILITIES		
1.	Equity		
	(a) Equity Share capital	1,840	1,840
	(b) Other equity	32,019	28,481
	Sub-total - Equity	33,859	30,321
2.	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	1,909	2,805
	(ii) Other financial liabilities	33	51
	(b) Provisions	14	489
	(c) Deferred tax liabilities (net)	760	782
	(d) Other non-current liabilities	495	15
	Sub total-Non-Current Liabilities	3,211	4,142
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	26,277	26,307
	(ii) Trade and other payables		
	Due to micro and small enterprises	175	279
	Due to others	8,017	15,182
	(iv) Other financial liabilities	1,139	1,115
	(b) Other current liabilities	218	500
	(c) Provisions	92	76
	Sub total-Current Liabilities	35,918	43,459
	TOTAL EQUITY AND LIABILITIES	72,988	77,922




Standalone Statement of Cash Flow

(Rs. in lakhs)

Sl. No.	Particulars	31.03.2025 Audited	31.03.2024 Audited
A.	Cash Flow from operating activities		
	Profit before tax	4,892	3,911
	Adjustment to reconcile profit before exceptional items and extraordinary items and tax to net cash flow provided by operating activities:		
	Depreciation and amortisation expense	2,197	2,259
	Finance costs	1,817	1,654
	Transfer to storage fund for molasses	3	3
	Provision/reversal of doubtful debts	4	(1)
	Balances written off	7	8
	Interest income	(389)	(412)
	Deferred Government grant	(29)	(118)
	Storage fund for molasses written back	(6)	-
	Fair valuation of investment and others	182	(5)
	(Profit) / loss on disposal of property, plant and equipment	147	97
	Unspent liabilities/balances written back	(14)	(52)
	Other measurement expenses/(income)	(4)	(10)
	Remeasurement of defined benefit obligation	(19)	(19)
		3,896	3,404
	Operating Profit before working capital changes	8,788	7,315
	Adjustment to reconcile operating profit to cash flow provided by changes in working capital		
	(Increase)/Decrease in trade and other receivables	2,094	(2,329)
	(Increase) / Decrease in inventories	1,678	(3,084)
	(Increase) / Decrease in Non Current Assets	(186)	(1)
	(Increase) / Decrease in Current Assets	121	(88)
	(Increase) / Decrease in Non Current Financial Assets	(350)	47
	(Increase) / Decrease in Current Financial Assets	(51)	(725)
	Increase / (Decrease) in trade payables & Others	(7,255)	2,456
	Increase / (Decrease) in Non Current Liabilities	-	89
	Increase / (Decrease) in Current Liabilities	(252)	88
	Increase / (Decrease) in Other Non Current Financial Liabilities	(18)	14
	Increase / (Decrease) in Other Current Financial Liabilities	64	(23)
	Increase / (Decrease) in Non Current Provisions	6	7
	Increase / (Decrease) in Current Provisions	16	(13)
		(4,133)	(3,562)
	Cash Generated from Operations	4,655	3,753
	Tax expense	1,522	877
	Cash flow before exceptional and extraordinary items	3,133	2,876
	Exceptional items	-	-
	Net Cash generated From Operating Activities (A)	3,133	2,876
B.	Cash Flow from investing activities		
	Addition to property, plant and equipment (including capital work in progress)	(1,537)	(2,584)
	Sale of property, plant and equipment	42	16
	Investment in equity and other (net)	349	(1,295)
	Interest income received	424	447
	Net Cash used in Investing Activities (B)	(722)	(3,416)
C.	Cash Flow From Financing activities		
	Proceeds/(Repayments) of long term borrowings	(1,152)	(2,679)
	Proceeds/(Repayments) of short term borrowings	225	4,977
	Finance cost paid	(1,826)	(1,617)
	Net Cash From Financing Activities (C)	(2,753)	681
	Net increase in Cash & Cash Equivalents (A+B+C)	(342)	141
D.	Cash and cash equivalents at the beginning of the period	726	585
E.	Cash and cash equivalents at the end of the period	384	726

The above Statement of Cash Flow has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (IND AS) 7 on Statement of Cash Flows

[Signature]



Notes:

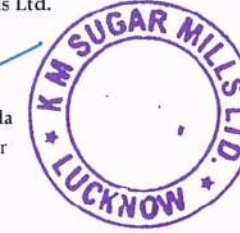
1	The above Standalone Financial Results for the quarter and year ended March 31, 2025 were reviewed and recommended for adoption by Audit Committee and thereafter approved by the Board of Directors at the meetings held on May 26, 2025. The Statutory Auditors have carried out an audit of the above Financial 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 figures for the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the financial year.
4	Sugar being seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.

Place: Lucknow
Date: 26.05.2025



By the order of the Board
For K M Sugar Mills Ltd.

Aditya Khunjhunwala
Managing Director
DIN: 01686189



K M SUGAR MILLS LIMITED

Regd. Office: 76 Eldeco Greens Gomtinagar Lucknow- 226010 (U.P.)

CIN No.: L15421UP1971PLC003492

email: cs@kmsugar.com, website: www.kmsugar.com

Phone Regd. office: 0522-4079561, Branch office: 0522-4079561

Statement of Consolidated Financial Results for the Quarter and Year ended March 31, 2025

(Rs. in lakhs except EPS data)

Sl. No.	Particulars	Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	a) Revenue from operations	15,326	16,576	12,293	65,901	65,716
	b) Other income	219	140	303	737	849
	Total income	15,545	16,716	12,596	66,638	66,565
2	Expenses					
	a) Cost of materials consumed	25,635	15,917	29,498	42,937	51,514
	b) Purchases of stock-in-trade	9	14	5	48	46
	c) Changes in inventories of finished goods and work in progress	(16,942)	(5,373)	(22,371)	1,668	(3,007)
	d) Employees benefits expenses	646	603	563	2,193	2,030
	e) Finance costs	464	266	496	1,817	1,654
	f) Depreciation and amortisation expenses	609	526	572	2,197	2,259
	g) Other expenses	3,615	2,983	2,647	10,886	8,158
	Total expenses	14,036	14,936	11,410	61,746	62,654
3	Profit/(Loss) before exceptional items and tax (1-2)	1,509	1,780	1,186	4,892	3,911
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) after exceptional items and before tax (3-4)	1,509	1,780	1,186	4,892	3,911
6	Tax expenses					
	Current tax	410	516	309	1,354	1,048
	Deferred tax	(7)	-	111	(17)	54
	Total Tax expenses	403	516	420	1,337	1,102
7	Profit/(Loss) for the period (5-6)	1,106	1,264	766	3,555	2,809
8	Other comprehensive Income (OCI)					
	(i) Items that will not be reclassified to profit or loss	(30)	-	(15)	(19)	(23)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	8	-	4	5	6
	Total other comprehensive income	(22)	-	(11)	(14)	(17)
9	Total Comprehensive Income (7+8)	1,084	1,264	755	3,541	2,792
10	Paid up equity share capital (Face value per share Rs.2/- each)	1,840	1,840	1,840	1,840	1,840
11	Other Equity				33,859	28,481
12	Earnings Per Share (of Rs.2/- each) (not annualised)					
	a) Basic (Rs.)	1.20	1.37	0.83	3.86	3.05
	b) Diluted (Rs.)	1.20	1.37	0.83	3.86	3.05

Statement of Consolidated Segment Wise Revenue, Results, Assets and Liabilities

(Rs. in lakhs)

Sl. No.	Particulars	Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue					
a	Sugar	13,565	15,075	11,230	59,490	61,296
b	Distillery	2,587	2,140	2,118	9,121	7,593
	Total	16,152	17,215	13,348	68,611	68,889
	Less: Inter Segment Revenue	826	639	1,055	2,710	3,173
	Revenue from operations	15,326	16,576	12,293	65,901	65,716
2	Segment results - Profit/(Loss) before tax and finance costs					
a	Sugar	1,876	2,130	1,348	6,486	4,825
b	Distillery	97	(84)	334	223	740
	Total	1,973	2,046	1,682	6,709	5,565
	Less: (i) Finance costs	464	266	496	1,817	1,654
	(ii) Other unallocable expenditure net off	-	-	-	-	-
	Profit/(loss) before tax	1,509	1,780	1,186	4,892	3,911
3	Segment Assets					
a	Sugar	64,629	49,630	70,431	64,629	70,431
b	Distillery	8,354	7,554	7,487	8,354	7,487
c	Unallocable	5	5	5	5	5
	Total	72,988	57,189	77,923	72,988	77,923
4	Segment Liabilities					
a	Sugar	36,389	22,011	45,293	36,389	45,293
b	Distillery	1,980	1,624	1,527	1,980	1,527
c	Unallocable	760	774	782	760	782
	Total	39,129	24,409	47,602	39,129	47,602

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Consolidated Statement of Assets and Liabilities

(Rs. in lakhs)

Sl. No.	Particulars	As at 31.03.2025	As at 31.03.2024
		Audited	Audited
A	ASSETS		
1.	Non-current assets		
	(a) Property, plant and equipment	15,875	16,058
	(b) Capital work in progress	749	1,176
	(c) Intangible assets	5	4
	(d) Right-of-use-assets	4,627	4,867
	(e) Financial assets		
	(i) Loans	1,124	1,037
	(ii) Investments	7,060	7,586
	(iii) Other financial assets	974	622
	(f) Non-current tax assets (net)	335	168
	(g) Other non-current assets	2,145	1,998
	Sub-total Non-Current Assets	32,894	33,516
2.	Current assets		
	(a) Inventories	36,721	38,399
	(b) Financial assets		
	(i) Investments	296	
	(ii) Trade and other receivables	839	2,933
	(iii) Cash and cash equivalents	385	727
	(iv) Bank balances other than cash and cash equivalents	460	385
	(v) Loan	550	870
	(vi) Other financial assets	2	10
	(c) Other Current assets	841	1,082
	Sub-total Current Assets	40,094	44,406
	TOTAL ASSETS	72,988	77,922
B	EQUITY AND LIABILITIES		
1.	Equity		
	(a) Equity Share capital	1,840	1,840
	(b) Other equity	32,019	28,481
	Sub-total - Equity	33,859	30,321
2.	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	1,909	2,805
	(ii) Other financial liabilities	33	51
	(b) Provisions	14	489
	(c) Deferred tax liabilities (net)	760	782
	(d) Other non-current liabilities	495	15
	Sub total-Non-Current Liabilities	3,211	4,142
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	26,277	26,307
	(ii) Trade and other payables		
	Due to micro and small enterprises	175	279
	Due to others	8,017	15,182
	(iv) Other financial liabilities	1,139	1,115
	(b) Other current liabilities	218	500
	(c) Provisions	92	76
	Sub total-Current Liabilities	35,918	43,459
	TOTAL EQUITY AND LIABILITIES	72,988	77,922






Consolidated Statement of Cash Flow

(Rs. in lakhs)

Sl. No.	Particulars	31.03.2025 Audited	31.03.2024 Audited
A.	Cash Flow from operating activities		
	Profit before tax	4,892	3,911
	Adjustment to reconcile profit before exceptional items and extraordinary items and tax to net cash flow provided by operating activities:		
	Depreciation and amortisation expense	2,197	2,259
	Finance costs	1,817	1,654
	Transfer to storage fund for molasses	3	3
	Provision/reversal of doubtful debts	4	(1)
	Balances written off	7	8
	Interest income	(389)	(412)
	Deferred Government grant	(29)	(118)
	Storage fund for molasses written back	(6)	-
	Fair valuation of investment and others	182	(5)
	(Profit) / loss on disposal of property, plant and equipment	147	97
	Unspent liabilities/balances written back	(14)	(52)
	Other measurement expenses/(income)	(4)	(10)
	Remeasurement of defined benefit obligation	(19)	(19)
		3,896	3,404
	Operating Profit before working capital changes	8,788	7,315
	Adjustment to reconcile operating profit to cash flow provided by changes in working capital		
	(Increase)/Decrease in trade and other receivables	2,094	(2,329)
	(Increase) / Decrease in inventories	1,678	(3,084)
	(Increase) / Decrease in Non Current Assets	(186)	(1)
	(Increase) / Decrease in Current Assets	121	(88)
	(Increase) / Decrease in Non Current Financial Assets	(350)	47
	(Increase) / Decrease in Current Financial Assets	(51)	(725)
	Increase / (Decrease) in trade payables & Others	(7,255)	2,456
	Increase / (Decrease) in Non Current Liabilities	-	89
	Increase / (Decrease) in Current Liabilities	(252)	88
	Increase / (Decrease) in Other Non Current Financial Liabilities	(18)	14
	Increase / (Decrease) in Other Current Financial Liabilities	64	(23)
	Increase / (Decrease) in Non Current Provisions	6	7
	Increase / (Decrease) in Current Provisions	16	(13)
		(4,133)	(3,562)
	Cash Generated from Operations	4,655	3,753
	Tax expense	1,522	877
	Cash flow before exceptional and extraordinary items	3,133	2,876
	Exceptional items	-	-
	Net Cash generated From Operating Activities (A)	3,133	2,876
B.	Cash Flow from investing activities		
	Addition to property, plant and equipment (including capital work in progress)	(1,537)	(2,584)
	Sale of property, plant and equipment	42	16
	Investment in equity and other (net)	349	(1,295)
	Interest income received	424	447
	Net Cash used in Investing Activities (B)	(722)	(3,416)
C.	Cash Flow From Financing activities		
	Proceeds/(Repayments) of long term borrowings	(1,152)	(2,679)
	Proceeds/(Repayments) of short term borrowings	225	4,977
	Finance cost paid	(1,826)	(1,617)
	Net Cash From Financing Activities (C)	(2,753)	681
	Net increase in Cash & Cash Equivalents (A+B+C)	(342)	141
D.	Cash and cash equivalents at the beginning of the period	727	586
E.	Cash and cash equivalents at the end of the period	385	727

The above Statement of Cash Flow has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (IND AS) 7 on Statement of Cash Flows




Notes:

1	The above Consolidated Financial Results for the quarter and year ended March 31, 2025 were reviewed and recommended for adoption by Audit Committee and thereafter approved by the Board of Directors at the meetings held on May 26, 2025. The Statutory Auditors have carried out an audit 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 figures for the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the financial year.
4	The Company has a subsidiary namely K M Spirits and Allied Industries Ltd.
5	Sugar being seasonal industry, the performance of the quarter may not be representative of the annual performance of the Company.

Place: Lucknow
Date: 26.05.2025



By the order of the Board
For K M Sugar Mills Ltd.

Aditya Munjhwala
Managing Director
DIN: 01686189





K.M. Sugar Mills Ltd.

Factory & Works : P.O. Motinagar-224201, Dist. Ayodhya (U. P.)
Phone : 7571000692, Email : director@kmsugar.com
CIN No.:L15421UP1971PLC003492 GSTIN No.:09AAACK5545P1ZZ

Date: 26-05-2025

National Stock Exchange Of India Limited. Exchange Plaza,C-1,Block-G, Bandra Kurla Complex ,Bandra (E), Mumbai-400051 Phone No.022-26598100	Bombay Stock Exchange Limited, 27 th Floor, Phiroze Jejeebhoy Tower, Dalal Street ,Fort ,Mumbai-400001 Phone No.022-22728527 Bandra (E),Mumbai-400051
Scrip Code: INE157h01023	Scrip Code:532673

Sub: Declaration for UNMODIFIED OPINION

Ref: Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by SEBI Notification No. SEBI/LAD-NRO/GN/2016-14/001 dated May 25, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby confirm that the Standalone & Consolidated Audit Report issued by M/s. Mehrotra & Mehrotra., Chartered Accountants, New Delhi (Firm Registration No. 000226C) on the Audited Standalone & Consolidated Financial Results of the Company for the quarter and year ended March 31, 2025 is with the Unmodified Opinion.

You are kindly requested to acknowledge the receipt and take the same on record.

Thanking you,

Arvind Kumar Gupta
Chief Financial Officer

For and on behalf of KM Sugar Mills Ltd

Aditya Jhunjhunwala
Managing Director
Din:01686189