



Mehrotra & Mehrotra
CHARTERED ACCOUNTANTS

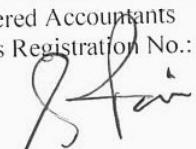
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Independent Auditor's Limited Review Report on the unaudited standalone quarterly financial results of K M Sugar Mills Limited pursuant to Regulation 33 and Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, for the quarter ended June 30, 2025

To The Board of Directors of K M Sugar Mills Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of K M Sugar Mills Limited. (the 'Company'), for the quarter ended June 30, 2025 (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Listing Regulations"), as amended to date, which has been initiated by us for identification purpose.
2. This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedure performed as stated in Paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified u/s 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Circular, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mehrotra & Mehrotra
Chartered Accountants
Firm's Registration No.: 000226C


CA Sanjay K. Rai
Partner
Membership No.:507946
UDIN: 25507946BMTCRB2155



Place: Lucknow
Date: 07th August, 2025

K M SUGAR MILLS LIMITED
 Regd. Office: 76, Eldeco Greens, Gomtinagar, Lucknow-226010 (U.P.)
 CIN No.: L15421UP1971PLC003492
 email: kmsugar@gmail.com, website: www.kmsugar.com
 Phone: Regd. office: 0512-2310762, Branch office: 0522-4079561

Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2025

(Rs. in lakhs, except per share data)

Sl. No.	Particulars	Quarter ended			Year ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
1	Income from operations				
	a) Revenue from operations	20,823	15,326	16,950	65,901
	b) Other income	209	219	178	737
	Total income	21,032	15,545	17,128	66,638
2	Expenses				
	(a) Cost of materials consumed	178	25,635	1,296	42,937
	(b) Purchase of stock-in-trade	7	9	18	48
	(c) Changes in inventories of finished goods, by-products and work in progress	15,462	(16,942)	11,335	1,668
	(d) Employees benefit expense	517	646	475	2,193
	(e) Finance costs	505	464	570	1,817
	(f) Depreciation and amortisation expense	520	609	532	2,197
	(g) Other expenses	2,055	3,615	1,919	10,886
	Total expenses	19,244	14,036	16,145	61,746
3	Profit/(Loss) before exceptional items and tax (1-2)	1,788	1,509	983	4,892
4	Exceptional Items	-	-	-	-
5	Profit/(Loss) before tax (3-4)	1,788	1,509	983	4,892
6	Tax expense				
	Current tax	487	410	254	1,354
	Deferred tax	(12)	(7)	28	(17)
	Total Tax Expense	475	403	282	1,337
7	Profit/(Loss) after tax (5-6)	1,313	1,106	701	3,555
8	Other comprehensive income (OCI)				
	(a) Items that will not be reclassified to profit or loss	-	(30)	-	(19)
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	8	-	5
	Total other comprehensive income	-	(22)	-	(14)
9	Total comprehensive income (7+8)	1,313	1,084	701	3,541
10	Paid up equity share capital (Face value of the share is Rs. 2 each)	1,840	1,840	1,840	1,840
11	Other Equity	-	-	-	33,859
12	Earnings Per Share (of Rs.2/- each) (not annualised)				
	(a) Basic	1.43	1.20	0.76	3.86
	(b) Diluted	1.43	1.20	0.76	3.86

For K. M. Sugar Mills Ltd.

Managing Director



Unaudited Standalone Segment wise Revenue, Assets and Liabilities for the Quarter ended June 30, 2025
(Rs. in lakhs)

Sl. No.	Particulars	Quarter ended			Year ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	(a) Sugar	19,177	13,565	15,169	59,490
	(b) Distillery	2,433	2,587	2,271	9,121
	Total Segment Revenue	21,610	16,152	17,440	68,611
	Less: Inter Segment Revenue	787	826	490	2,710
	Total Revenue from operations	20,823	15,326	16,950	65,901
2	Segment results - Profit before tax, finance costs and exceptional items				
	(a) Sugar	2,130	1,876	1,300	6,486
	(b) Distillery	163	97	253	223
	Total Segment Results	2,293	1,973	1,553	6,709
	Less: (a) Finance costs	505	464	570	1,817
	(b) Other unallocable expenditure net off	-	-	-	-
	Total Profit/(loss) before tax	1,788	1,509	983	4,892
3	Segment Assets				
	(a) Sugar	53,008	64,629	60,160	64,629
	(b) Distillery	8,825	8,359	7,433	8,359
	Total	61,833	72,988	67,593	72,988
4	Segment Liabilities				
	(a) Sugar	23,891	36,389	34,155	36,389
	(b) Distillery	2,021	1,980	1,606	1,980
	(c) Unallocable	748	760	810	760
	Total	26,660	39,129	36,571	39,129

Notes:

- The above unaudited standalone financial results for the quarter ended 30th June, 2025 were reviewed by the Audit Committee and thereafter approved by the Board of Directors at the meeting held on 7th August, 2025. The Statutory Auditors have carried out a limited review of the above financial results.
- 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.
- Sugar being seasonal industry, the performance of the Company varies from quarter to quarter.
- Previous period figures have been regrouped /rearranged, wherever considered necessary, to make them comparable with the current period.
- The figures for the quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year ended on that date and published year to date figures upto the third quarter of the said financial year.

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

(Signature)
Aditya Munjhunwala
Managing Director
DIN: 01686189

Place: Lucknow
Date: 07.08.2025





Independent Auditor's Limited Review Report on the unaudited consolidated quarterly financial results of K M Sugar Mills Limited pursuant to Regulation 33 and Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, for the quarter ended June 30, 2025

To The Board of Directors of KM Sugar Mills Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of K M Sugar Mills Limited. (the 'Parent') and its one subsidiary (the Parent and its subsidiary together referred to as the 'Group'), for the quarter ended June 30, 2025 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended to date (the "Listing Regulations"), which has been initialed by us for identification purposes.
2. This statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34'), prescribed u/s 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of Interim Financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

4. The Statement includes results of the following entity (Subsidiary):

Serial No.	Name of the Entity	Relationship
1.	K M Sugar Mills Limited	Parent Company
2.	K M Spirits & Allied Industries Limited	Subsidiary

5. Based on our review conducted and procedure performed as stated in Paragraph 3 above and based on the considerations of the review reports of other auditors referred to in Paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying

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Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

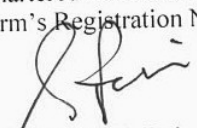
6. The statement includes the interim financial information / financial results of one subsidiary which has not been reviewed, whose results reflect total assets of Rs.5.57 lakhs, total revenue of Rs.0.07 lakhs and total net profit after tax of Rs.0.07 lakhs and total comprehensive income of Rs.0.07 lakhs for the quarter ended June 30, 2025, as considered in the unaudited consolidated financial results. According to the information and explanations given to us by the Parent's management, these interim financial information / financial results are not material to the Group.

Our conclusion on the statement is not modified in respect of the above matters.

For Mehrotra & Mehrotra

Chartered Accountants

Firm's Registration No.: 000226C


CA Sanjay K. Rai

Partner

Membership No.:507946

UDIN: 25507946BMTCRC9508



Place: Lucknow

Date: 07th August, 2025

Unaudited Consolidated Segment wise Revenue, Assets and Liabilities for the Quarter ended June 30, 2025

(Rs. in lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	(a) Sugar	19,177	13,565	15,169	59,490
	(b) Distillery	2,433	2,587	2,271	9,121
	Total Segment Revenue	21,610	16,152	17,440	68,611
	Less: Inter Segment Revenue	787	826	490	2,710
	Total Revenue from operations	20,823	15,326	16,950	65,901
2	Segment results - Profit before tax, finance costs and exceptional items				
	(a) Sugar	2,130	1,876	1,300	6,486
	(b) Distillery	163	97	253	223
	Total Segment results	2,293	1,973	1,553	6,709
	Less: (a) Finance costs	505	464	570	1,817
	(b) Other unallocable expenditure net off	-	-	-	-
	Total Profit/(loss) before tax	1,788	1,509	983	4,892
3	Segment Assets				
	(a) Sugar	53,008	64,629	60,160	64,629
	(b) Distillery	8,820	8,354	7,428	8,354
	(c) Others	5	5	5	5
	Total	61,833	72,988	67,593	72,988
4	Segment Liabilities				
	(a) Sugar	23,891	36,389	34,155	36,389
	(b) Distillery	2,021	1,980	1,606	1,980
	(c) Unallocable	748	760	810	760
	Total	26,660	39,129	36,571	39,129

Notes:

- The above unaudited consolidated financial results for the quarter ended 30th June, 2025 were reviewed by the Audit Committee and thereafter approved by the Board of Directors at the meeting held on 7th August, 2025. The Statutory Auditors have carried out a limited review of the above financial results.
- 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.
- Sugar being seasonal industry, the performance of the Company varies from quarter to quarter.
- Previous period figures have been regrouped /rearranged, wherever considered necessary, to make them comparable with the current period.
- The figures for the quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year ended on that date and published year to date figures upto the third quarter of the said financial year.
- The company has a subsidiary K. M. Spirits & Allied Industries Limited.

Place: Lucknow
Date: 07.08.2025



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

Aditya Jhunjunwala
Managing Director
DIN: 01686189



K M SUGAR MILLS LIMITED

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

CIN No.: L15421UP1971PLC003492

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

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

Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2025

(Rs. in lakhs, except per share data)

Sl. No.	Particulars	Quarter ended			Year ended
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1	Income from operations				
	(a) Revenue from operations	20,823	15,326	16,950	65,901
	(b) Other income	209	219	178	737
	Total income	21,032	15,545	17,128	66,638
2	Expenses				
	(a) Cost of materials consumed	178	25,635	1,296	42,937
	(b) Purchase of stock-in-trade	7	9	18	48
	(c) Changes in inventories of finished goods, products and work in progress by-	15,462	(16,942)	11,335	1,668
	(d) Employees benefit expense	517	646	475	2,193
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	(f) Depreciation and amortisation expense	520	609	532	2,197
	(g) Other expenses	2,055	3,615	1,919	10,886
	Total expenses	19,244	14,036	16,145	61,746
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6	Tax expense				
	(a) Current tax	487	410	254	1,354
	(b) Deferred tax	(12)	(7)	28	(17)
	Total tax expense	475	403	282	1,337
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	(a) Items that will not be reclassified to profit or loss	-	(30)	-	(19)
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	8	-	5
	Total other comprehensive income	-	(22)	-	(14)
9	Total comprehensive income (7+8)	1,313	1,084	701	3,541
10	Paid up equity share capital (Face value of the share is Rs. 2 each)	1,840	1,840	1,840	1,840
11	Other Equity	-	-	-	33,859
12	Earnings Per Share (of Rs.2/- each) (not annualised)				
	(a) Basic	1.43	1.20	0.76	3.86
	(b) Diluted	1.43	1.20	0.76	3.86



F r K. M. Sugar Mills Ltd.

[Signature]
Managing Director

