

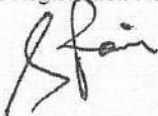


Independent Auditor's Limited Review Report on the unaudited standalone quarterly financial results of K M Sugar Mills Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, for the quarter and half year ended September 30, 2025

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 and half year ended September 30, 2025 (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Listing Regulations"), as amended to date, which has been initialed 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 there under 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 Kr. Rai
Partner

Membership No.: 507946
UDIN: 25507946BMTCRQ3600



Place: Lucknow
Date: 10th November, 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: 0522-4079561

Statement of Unaudited Standalone Financial Results for the Quarter and Six months ended September 30, 2025

Rs. in lakhs except EPS data

Sl. No.	Particulars	Quarter ended			Six months ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations	17,508	20,823	17,049	38,331	33,999	65,901
	b) Other income	371	209	200	580	378	737
	Total income	17,879	21,032	17,249	38,911	34,377	66,638
2	Expenses						
	a) Cost of material consumed	115	178	89	293	1,385	42,937
	b) Purchase of stock-in-trade	4	7	7	11	25	48
	c) Changes in inventories of finished goods and work in progress	12,867	15,462	12,648	28,329	23,983	1,668
	d) Employees benefit expense	576	517	469	1,093	944	2,193
	e) Finance cost	270	505	517	775	1,087	1,817
	f) Depreciation and amortisation expense	530	520	530	1,050	1,062	2,197
	g) Other expenses	2,115	2,055	2,369	4,170	4,288	10,886
	Total expenses	16,477	19,244	16,629	35,721	32,774	61,746
3	Profit/(Loss) before exceptional items and tax (1-2)	1,402	1,788	620	3,190	1,603	4,892
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	1,402	1,788	620	3,190	1,603	4,892
6	Tax expense						
	Current tax	373	487	174	860	428	1,354
	Deferred tax	(17)	(12)	(38)	(29)	(10)	(17)
	Total Tax Expense	356	475	136	831	418	1,337
7	Profit/(Loss) after tax (5-6)	1,046	1,313	484	2,359	1,185	3,555
8	Other comprehensive income (OCI)						
	(i) Items that will not be classified to profit or loss	9	-	11	9	11	(19)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(2)	-	3	(2)	3	5
	Total other comprehensive income	7	-	8	7	8	(14)
9	Total comprehensive income (7+8)	1,053	1,313	492	2,366	1,193	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	1,840	1,840
11	Other Equity						33,859
12	Earnings Per Share (before and after extraordinary items) (of Rs.2/- each) (not annualised)						
	a) Basic	1.14	1.43	0.53	2.56	1.29	3.86
	b) Diluted	1.14	1.43	0.53	2.56	1.29	3.86



Unaudited Standalone Segment Wise Revenue, Results, Assets and Liabilities

Rs. in lakhs

Sl. No.	Particulars	Quarter ended			Six months ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
a	Sugar	16,009	19,177	15,681	35,186	30,850	59,490
b	Distillery	1,940	2,433	2,123	4,373	4,394	9,121
	Total Segment Revenue	17,949	21,610	17,804	39,559	35,244	68,611
	Less: Inter Segment Revenue	441	787	755	1,228	1,245	2,710
	Revenue from operations	17,508	20,823	17,049	38,331	33,999	65,901
2	Segment results						
	Profit/(Loss) before tax and finance costs						
a	Sugar	1,749	2,130	1,180	3,879	2,480	6,486
b	Distillery	(77)	163	(43)	86	210	223
	Total	1,672	2,293	1,137	3,965	2,690	6,709
	Less: (i) Finance costs	270	505	517	775	1,087	1,817
	(ii) Other unallocable expenditure net off	-	-	-	-	-	-
	Add: (iii) Un-allocable income	-	-	-	-	-	-
	Profit/(loss) before tax	1,402	1,788	620	3,190	1,603	4,892
3	(Segment Assets)						
a	Sugar	38,563	53,008	46,477	38,563	46,477	64,629
b	Distillery	8,479	8,825	7,703	8,479	7,703	8,359
	Total	47,042	61,833	54,180	47,042	54,180	72,988
4	(Segment Liabilities)						
a	Sugar	7,876	23,891	20,085	7,876	20,085	36,389
b	Distillery	2,207	2,021	1,805	2,207	1,805	1,980
c	Unallocable	733	748	774	733	774	760
	Total	10,816	26,660	22,664	10,816	22,664	39,129

[Handwritten Signature]



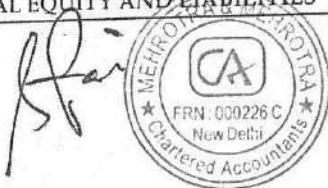
[Handwritten Signature]



Statement of Unaudited Standalone Assets and Liabilities

Rs. in lakhs

Sl no.	Particulars	As at 30.09.2025	As at 31.03.2025
		Unaudited	Audited
A	ASSETS		
1.	Non-current assets		
	(a) Property, plant and equipment	17,592	15,875
	(b) Capital work in progress	1,962	749
	(c) Intangible assets	4	5
	(d) Right-of-use-assets	4,507	4,627
	(e) Financial assets		
	(i) Investments	7,093	7,065
	(ii) Loan	1,125	1,124
	(ii) Other financial assets	183	969
	(f) Non-current tax assets (net)	84	335
	(g) Other non-current assets	426	2,145
	Sub-total Non-Current Assets	32,976	32,894
2.	Current assets		
	(a) Inventories	8,519	36,721
	(b) Financial assets		
	(i) Investment	-	296
	(ii) Trade and other receivables	3,029	839
	(iii) Cash and cash equivalents	70	384
	(iv) Bank balances other than cash and cash equivalents	1,235	460
	(v) Loan	250	550
	(vi) Other financial assets	128	2
	(c) Other Current assets	835	842
	Sub-total Current Assets	14,066	40,094
	TOTAL ASSETS	47,042	72,988
B	EQUITY AND LIABILITIES		
1.	Equity		
	(a) Equity Share capital	1,840	1,840
	(b) Other equity	34,386	32,019
	Sub-total - Equity	36,226	33,859
2.	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	1,450	1,909
	(ii) Other financial liabilities	30	33
	(b) Other non-current liabilities	15	495
	(c) Deferred tax liabilities (net)	733	760
	(d) Provisions	482	14
	Sub total-Non-Current Liabilities	2,710	3,211
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	5,245	26,277
	(ii) Trade and other payables		
	Due to micro and small enterprises	49	175
	Due to others	1,027	8,017
	(iv) Other financial liabilities	1,094	1,139
	(b) Other current liabilities	601	218
	(c) Provisions	90	92
	Sub total-Current Liabilities	8,106	35,918
	TOTAL EQUITY AND LIABILITIES	47,042	72,988



Statement of unaudited standalone cash flow statement

S.No	Particulars	Six months ended 30.09.2025		Six months ended 30.09.2024	
A.	Cash Flow from operating activities				
	Profit before tax		3,190		1,603
	Adjustment to reconcile profit before tax to net cash flow provided by operating activities:				
	Depreciation and amortisation expense	1,050		1,062	
	Finance costs	775		1,087	
	Transfer to storage fund for molasses	1		1	
	Interest income	(392)		(204)	
	Government grant	-		(29)	
	Fair valuation of investment and others	142		(3)	
	Unspent liabilities/balances written back	(3)		(4)	
	Loss/(profit) on sale of fixed assets /Investment	35		130	
	Other measurement expenses/(income)	(1)		1	
	Remeasurement of defined benefit obligation	9	1,616	11	2,052
	Operating Profit before working capital changes		4,806		3,655
	Adjustment to reconcile operating profit to cash flow provided by change in working capital				
	(Increase)/Decrease in trade and other receivables	(2,190)		(893)	
	(Increase) / Decrease in inventories	28,201		23,624	
	(Increase) / Decrease in current & non current Assets	1,711		(81)	
	(Increase) / Decrease in financial asset	217		509	
	Increase / (Decrease) in trade payables & Others	(7,113)		(14,203)	
	Increase / (Decrease) in other financial liabilities	(40)		(130)	
	Increase / (Decrease) in current & non current Liabilities	399		20	
	Increase / (Decrease) in provisions	(15)	21,170	(2)	8,844
	Cash Generated from Operations		25,976		12,499
	Tax expense		609		504
	Cash flow before exceptional and extraordinary items		25,367		11,995
	Exceptional items		-		-
	Net Cash generated From Operating Activities (A)		25,367		11,995
B.	Cash Flow from investing activities				
	Addition to property, plant and equipment (including capital work in progress)	(3,922)		(921)	
	Proceed from Sale of property, plant and equipment	27		32	
	Investment in equity and other	125		-	
	Interest income received	361		218	
	Net Cash used in Investing Activities (B)		(3,409)		(671)
C.	Cash Flow From Financing activities				
	Proceeds/(Repayments) of long term borrowings	(1,152)		(271)	
	Proceeds/(Repayments) of short term borrowings	(20,338)		(10,292)	
	Finance cost paid	(782)		(1,092)	
	Net Cash From Financing Activities (C)		(22,272)		(11,655)
	Net increase/(decrease) in Cash & Cash Equivalents (A+B+C)		(314)		(331)
D.	Cash and cash equivalents at the beginning of the period		384		727
E.	Cash and cash equivalents at the end of the period		70		396

[Signature]



[Signature]

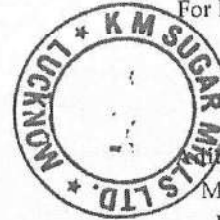


Notes:

- 1 The above unaudited standalone financial results for the quarter and six months ended 30th September, 2025 were reviewed by the Audit Committee and thereafter approved by the Board of Directors at the meeting held on 10th November, 2025. 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 period.



Place: Lucknow
Date: 10.11.2025



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

Anurag Kumar
Managing Director
DIN: 01686189



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

To The Board of Directors of K M 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 and half year ended September, 2025 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended to date (the "Listing Regulations"), which has been initiated 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 enables 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

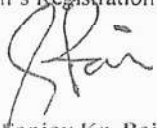
5. Based on our review conducted and procedure performed as stated in Paragraph 3 above and based on the considerations of the review reports of other auditors referred to in Paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance 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.5.64 lakhs, total revenue of Rs.0.08 lakhs and Rs.0.15 lakhs and total net profit/(loss) after tax of (Rs.0.01 lakhs) and Rs.0.06 lakhs and total comprehensive income of (Rs.0.01 lakhs) and Rs.0.06 lakhs for the quarter and half year ended September, 2025 respectively, 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 Kr. Rai
Partner
Membership No.: 507946
UDIN: 25507946BMTERR1510



Place: Lucknow
Date: 10th November, 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: 0522-4079561

Statement of Unaudited Consolidated Financial Results for the Quarter and Six months ended September 30, 2025
Rs. in lakhs except EPS data

Sl. No.	Particulars	Quarter ended			Six months ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations	17,508	20,823	17,049	38,331	33,999	65,901
	b) Other income	371	209	200	580	378	737
	Total income	17,879	21,032	17,249	38,911	34,377	66,638
2	Expenses						
	a) Cost of material consumed	115	178	89	293	1,385	42,937
	b) Purchase of stock-in-trade	4	7	7	11	25	48
	c) Changes in inventories of finished goods and work in progress	12,867	15,462	12,648	28,329	23,983	1,668
	d) Employees benefit expense	576	517	469	1,093	944	2,193
	e) Finance cost	270	505	517	775	1,087	1,817
	f) Depreciation and amortisation expense	530	520	530	1,050	1,062	2,197
	g) Other expenses	2,115	2,055	2,369	4,170	4,288	10,886
	Total expenses	16,477	19,244	16,629	35,721	32,774	61,746
3	Profit/(Loss) before exceptional items and tax (1-2)	1,402	1,788	620	3,190	1,603	4,892
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	1,402	1,788	620	3,190	1,603	4,892
6	Tax expense						
	Current tax	373	487	174	860	428	1,354
	Deferred tax	(17)	(12)	(38)	(29)	10	17
	Total Tax Expense	356	475	136	831	418	1,337
7	Profit/(Loss) after tax (5-6)	1,046	1,313	484	2,359	1,185	3,555
8	Other comprehensive income (OCI)						
	(i) Items that will not be classified to profit or loss	9	-	11	9	11	(19)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	2	-	(3)	(2)	(3)	5
	Total other comprehensive income	7	-	8	7	8	(14)
9	Total comprehensive income (7+8)	1,053	1,313	492	2,366	1,193	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	1,840	1,840
11	Other Equity						33,859
12	Earnings Per Share (before and after extraordinary items) (of Rs. 2/- each) (not annualised)						
	a) Basic	1.14	1.43	0.53	2.56	1.29	3.86
	b) Diluted	1.14	1.43	0.53	2.56	1.29	3.86

[Signature]

[Circular Stamp: K M SUGAR MILLS LIMITED, Lucknow, U.P.]

[Signature]

[Circular Stamp: K M SUGAR MILLS LIMITED, Lucknow, U.P.]

Unaudited Consolidated Segment Wise Revenue, Results, Assets and Liabilities

Rs. in lakhs

Sl. No.	Particulars	Quarter ended			Six months ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue	16,009	19,177	15,681	35,186	30,850	59,490
a	Sugar	1,940	2,433	2,123	4,373	4,394	9,121
b	Distillery	17,949	21,610	17,804	39,559	35,244	68,611
	Total Segment Revenue	441	787	755	1,228	1,245	2,710
	Less: Inter Segment Revenue	17,508	20,823	17,049	38,331	33,999	65,901
	Revenue from operations						
2	Segment results						
	Profit/(Loss) before tax and finance costs	1,749	2,130	1,180	3,879	2,480	6,486
a	Sugar	(77)	163	(43)	86	210	223
b	Distillery	-	-	-	-	-	-
c	Others	1,672	2,293	1,137	3,965	2,690	6,709
	Total	270	505	517	775	1,087	1,817
	Less: (i) Finance costs	-	-	-	-	-	-
	(ii) Other unallocable expenditure net off	-	-	-	-	-	-
	Add: (iii) Un-allocable income	1,402	1,788	620	3,190	1,603	4,892
	Profit/(loss) before tax						
3	(Segment Assets)	38,563	53,008	46,477	38,563	46,477	64,629
a	Sugar	8,474	8,820	7,698	8,474	7,698	8,354
b	Distillery	5	5	5	5	5	5
c	Others	47,042	61,833	54,180	47,042	54,180	72,988
	Total						
4	(Segment Liabilities)	7,876	23,891	20,085	7,876	20,085	36,389
a	Sugar	2,207	2,021	1,805	2,207	1,805	1,980
b	Distillery	733	748	774	733	774	760
c	Unallocable	10,816	26,660	22,664	10,816	22,664	39,129
	Total						

[Signature]



[Signature]



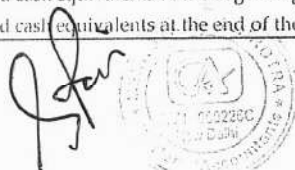
Statement of Unaudited Consolidated Assets and Liabilities

Sl no.	Particulars	Rs. in lakhs	
		As at 30.09.2025	As at 31.03.2025
		Unaudited	Audited
A	ASSETS		
1.	Non-current assets		
	(a) Property, plant and equipment	17,592	15,875
	(b) Capital work in progress	1,962	749
	(c) Intangible assets	4	5
	(d) Right-of-use-assets	4,507	4,627
	(e) Financial assets		
	(i) Investments	7,088	7,060
	(ii) Loans	1,125	1,124
	(ii) Other financial assets	183	974
	(f) Non-current tax assets (net)	84	335
	(g) Other non-current assets	426	2,145
	Sub-total Non-Current Assets	32,971	32,894
2.	Current assets		
	(a) Inventories	8,519	36,721
	(b) Financial assets		
	(i) Investment	-	296
	(ii) Trade and other receivables	3,029	839
	(iii) Cash and cash equivalents	70	385
	(iv) Bank balances other than cash and cash equivalents	1,240	460
	(v) Loan	250	550
	(vi) Other financial assets	128	2
	(c) Other Current assets	835	841
	Sub-total Current Assets	14,071	40,094
	TOTAL ASSETS	47,042	72,988
B	EQUITY AND LIABILITIES		
1.	Equity		
	(a) Equity Share capital	1,840	1,840
	(b) Other equity	34,386	32,019
	Sub-total - Equity	36,226	33,859
2.	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	1,450	1,909
	(ii) Other financial liabilities	30	33
	(b) Other non-current liabilities	15	495
	(c) Deferred tax liabilities (net)	733	760
	(d) Provisions	482	14
	Sub total-Non-Current Liabilities	2,710	3,211
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	5,245	26,277
	(ii) Trade and other payables		
	Due to micro and small enterprises	49	175
	Due to others	1,027	8,017
	(iv) Other financial liabilities	1,094	1,139
	(b) Other current liabilities	601	218
	(c) Provisions	90	92
	Sub total-Current Liabilities	8,106	35,918
	TOTAL EQUITY AND LIABILITIES	47,042	72,988



Statement of unaudited consolidated cash flow statement

S.No	Particulars	Six months ended 30.09.2025		Six months ended 30.09.2024	
A.	Cash Flow from operating activities				
	Profit before tax		3,190		1,603
	Adjustment to reconcile profit before tax to net cash flow provided by operating activities:				
	Depreciation and amortisation expense	1,050		1,062	
	Finance costs	775		1,087	
	Transfer to storage fund for molasses	1		1	
	Interest income	(392)		(204)	
	Government grant	-		(29)	
	Fair valuation of financial assets	142		(3)	
	Unspent liabilities/balances written back	(3)		(4)	
	Loss/(profit) on sale of fixed assets /Investment	35		130	
	Other measurement expenses/(income)	(1)		1	
	Remeasurement of defined benefit obligation	9	1,616	11	2,052
	Operating Profit before working capital changes		4,806		3,655
	Adjustment to reconcile operating profit to cash flow provided by change in working capital				
	(Increase)/Decrease in trade and other receivables	(2,190)		(893)	
	(Increase) / Decrease in inventories	28,201		23,624	
	(Increase) / Decrease in Current & Non current Assets	1,711		(80)	
	(Increase) / Decrease in financial asset	217		509	
	Increase / (Decrease) in trade payables & Others	(7,113)		(14,203)	
	Increase / (Decrease) in Other Financial Liabilities	(40)		(130)	
	Increase / (Decrease) in current & non current Liabilities	399		20	
	Increase / (Decrease) in Provisions	(15)	21,170	(2)	8,845
	Cash Generated from Operations		25,976		12,500
	Tax expense		609		374
	Cash flow before exceptional and extraordinary items		25,367		11,996
	Exceptional items		-		-
	Net Cash generated From Operating Activities (A)		25,367		11,996
B.	Cash Flow from investing activities				
	Addition to property, plant and equipment (including capital work in progress)	(3,922)		(921)	
	Proceed from Sale of property, plant and equipment	27		32	
	Investment in equity and other (Net)	125		-	
	Interest income received	361		218	
	Net Cash used in Investing Activities (B)		(3,409)		(671)
C.	Cash Flow From Financing activities				
	Proceeds/(Repayments) of long term borrowings	(1,152)		(271)	
	Proceeds/(Repayments) of short term borrowings	(20,338)		(10,292)	
	Finance cost paid	(782)		(1,092)	
	Net Cash From Financing Activities (C)		(22,272)		(11,655)
	Net increase/(decrease) in Cash & Cash Equivalents (A+B+C)		(314)		(330)
D.	Cash and cash equivalents at the beginning of the period		385		727
E.	Cash and cash equivalents at the end of the period		71		397





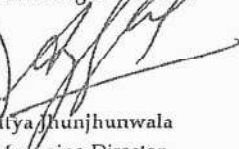
Notes:

- 1 The above unaudited consolidated financial results for the quarter and six months ended 30th September, 2025 were reviewed by the Audit Committee and thereafter approved by the Board of Directors at the meeting held on 10th November, 2025. 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 wholly owned subsidiary K. M. Spirits & Allied Industries Limited which is yet to commence the operations and income/expenses remains negligible, accordingly, the figures of the consolidated financial results and standalone financial results are almost same.
- 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: 10.11.2025

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



Kalya Chunjhunwala
Managing Director
DIN: 01686189