



INDEPENDENT AUDITOR'S REPORT

To the Members of **K M SPIRITS AND ALLIED INDSTURIES LIMITED**

Report on the Standalone Ind AS Financial Statements

We have audited the accompanying standalone Ind AS financial statements of **K M SPIRITS AND ALLIED INDSTURIES LIMITED**, which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss, and a summary of significant accounting policies and other explanatory information.

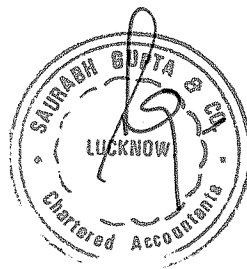
Management's Responsibility for the Standalone Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone Ind AS financial statements that give a true and Fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. 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 the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone Ind AS financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit of the standalone Ind AS financial statements in accordance with the Standards on Auditing, issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone IndAS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the standalone Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the standalone Ind AS financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone Ind AS financial statements.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the standalone Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure 1 a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143 (3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The Balance Sheet, Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid standalone Ind AS financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
 - (e) On the basis of written representations received from the directors as on March 31, 2025, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024, from being appointed as a director in terms of section 164 (2) of the Act;
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these standalone Ind AS financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report;
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations on its financial position in its standalone Ind AS financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For Saurabh Gupta & Co.

Chartered Accountants

ICAI Firm Registration Number: 010542C

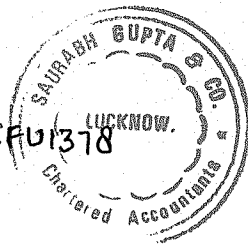
Saurabh Gupta
Proprietor

M.No: 400057

UDIN: 26400057NWKXFU1378

Date: 11th May, 2026

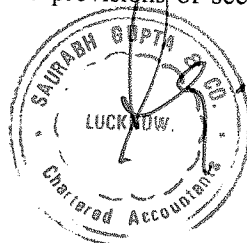
Place : Lucknow



Annexure 1 referred to in paragraph 1 under the heading "Report on other legal and regulatory requirements" of our report of even date

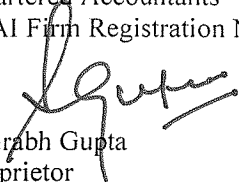
Re: **K M SPIRITS AND ALLIED INDUTRIES LIMITED** ('the company')

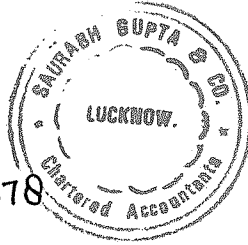
- (i) (a) The Company does not have any fixed assets as on date.
- (ii) The Company's business does not have any inventories and, accordingly, the requirements under paragraph 3(ii) of the Order are not applicable to the Company.
- (iii) (a) The Company had not granted loan to a company covered in the register maintained under section 189 of the Companies Act, 2013.
(b) There are no amounts of loans granted to companies, firms or other parties listed in the register maintained under section 189 of the Companies Act, 2013 which are overdue for more than ninety days.
- (iv) In our opinion and according to the information and explanations given to us, provisions of section 186 of the Companies Act 2013 in respect of investments made have been complied with by the company. There are no loans, guarantees, and securities given in respect of which provisions of section 185 and 186 of the Companies Act 2013 are applicable and hence not commented upon.
- (v) The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) (a) The Company does not have any pending undisputed statutory dues including provident fund, employees' state insurance, income-tax, service tax, value added tax, goods and service tax, cess and other statutory dues applicable to it. The provisions relating to sales-tax, duty of custom and duty of excise are not applicable to the Company.
(b) According to the information and explanations given to us, there are no dues of provident fund, employees' state insurance, income tax, service tax, value added tax, goods and service tax and cess which have not been deposited on account of any dispute.
(c) According to the information and explanations given to us, there are no dues of provident fund, employees' state insurance, value added tax, goods and service tax and cess which have not been deposited on account of any dispute. In our opinion and according to the information and explanations given by the management, the Company has not defaulted in repayment of dues to any bank. The Company did not have any outstanding loans or borrowing dues in respect of a financial institution or to government or dues to debenture holders during the year.
- (vii) According to the information and explanations given by the management, the Company has not raised any money by way of initial public offer / further public offer / debt instruments and term loans hence, reporting under clause (ix) is not applicable to the Company and hence not commented upon.
- (viii) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, we report that no fraud by the company or no fraud on the company by the officers and employees of the Company has been noticed or reported during the year.
- (ix) According to the information and explanations given by the management, no managerial remuneration has been paid / provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act, 2013.



- (x) In our opinion, the Company is not a nidhi company. Therefore, the provisions of clause 3(xii) of the order are not applicable to the Company and hence not commented upon.
- (xi) According to the information and explanations given by the management, there was no transaction with the related parties are in compliance with section 177 and 188 of Companies Act, 2013.
- (xii) According to the information and explanations given to us and on an overall examination of the balance sheet, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- (xiii) According to the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him as referred to in section 192 of Companies Act, 2013.
- (xiv) According to the information and explanations given to us, the provisions of section 45-1A of the Reserve Bank of India Act, 1934 are not applicable to the Company.

For Saurabh Gupta & Co.
Chartered Accountants
ICAI Firm Registration Number: 010542C


Saurabh Gupta
Proprietor
Membership Number : 400057
UDIN: 26400057NWKXFU1378
Date: 11th May, 2026
Place : Lucknow.



ANNEXURE 2 TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE
STANDALONE FINANCIAL STATEMENTS OF K M SPIRITS AND ALLIED INDSUTRIES
LIMITED

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section
143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **K M SPIRITS AND ALLIED INDSUTRIES LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

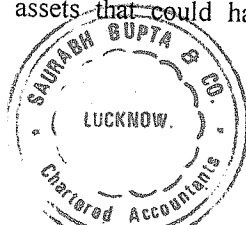
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.



Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Saurabh Gupta & Co.
Chartered Accountants
ICAI Firm Registration Number: 010542C

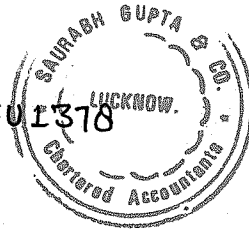
Saurabh Gupta
Proprietor

Membership Number: 400057

UDIN: 26400057NWKX FU 1378

Date: 11th May, 2026

Place : Lucknow.



K M Spirits and Allied Industries Limited

CIN: U15100UP2018PLC101321

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

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

Balance Sheet as at 31st Mar, 2026

Particulars		Note No.	(Rs. in lacs)	
			As at 31st Mar, 2026	As at 31st Mar 2025
I	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment			
	(b) Capital work-in-progress		-	
	(c) Other Financial Assets	2	-	4.69
			-	
2	Current assets			4.69
	(a) Financial assets			
	(i) Trade and other receivables	3	-	-
	(ii) Cash and cash equivalents	4	0.18	0.80
	(b) Other current assets			
	(c) Other assets	5	5.21	-
			-	-
	Total Assets		5.39	0.80
			5.39	5.49
II	EQUITY AND LIABILITIES			
1	EQUITY			
	(a) Equity Share Capital	6	5.00	5.00
	(b) Other Equity	7	0.32	0.31
			5.32	5.31
	LIABILITIES			
2	Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowing			
	(ii) Other financial liabilities			
	(b) Other non current liabilities			
	(c) Deferred tax liabilities (net)			
	(d) Provisions			
3	Current liabilities			
	(a) Financial Liabilities			
	(i) Trade payables and other payables	8	0.06	0.14
	(b) Other current liabilities - Provision for taxation	9	0.01	0.04
			0.07	0.18
	Total Equity and Liabilities		5.39	5.49

Corporate Information

Significant Accounting Policies

Other disclosures

The accompanying notes 1 to 16 are an integral part of the financial statements

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE.

For Saurabh Gupta & Co.,

Chartered Accountants

FRN- 010542C

(SAURABH GUPTA)

Proprietor

M. NO. :400057

PLACE: LUCKNOW

DATED: 11.05.2026

UDIN: 26400057NWKXFU1378

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

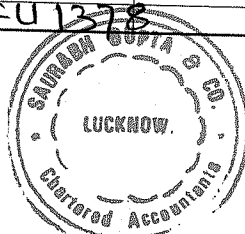
K M Spirits and Allied Industries Limited

Sanjay Jhunjhunwala
(Director)

DIN-01777954

Harl Nath
(Director)

DIN-06804331



K M Spirits and Allied Industries Limited

CIN: U15100UP2018PLC101321

Statement of Profit and Loss from 01-04-2025 to 31-03-2026

(Rs. in lacs)

	Particulars	Note No	Period Ended 31st Mar,2026	Period Ended 31st Mar,2025
I	Revenue From Operations			
II	Other Income	10	0.32	0.30
III	Total Income (I+II)		0.32	0.30
IV	EXPENSES			
	Other expenses	11	0.30	0.12
	Total expenses		0.30	0.12
V	Profit/(loss) before exceptional items and tax (III-IV)		0.02	0.18
VI	Exceptional Items		-	-
VII	Profit/(loss) before tax (V-VI)		0.02	0.18
VIII	Tax expense:			
	Current tax		0.01	0.04
	MAT Credit entitlement		-	
	Deferred tax			
IX	Profit (Loss) for the period (VII-VIII)		0.01	0.14
XI	Other Comprehensive Income			
	(i) Items that will not be reclassified to profit or loss			
	(Gain) / Loss arising on actuarial valuation arising on defined benefit obligation			
	(Gain) / Loss arising on fair valuation of equity Instrument			
	(ii) Income tax relating to items that will not be reclassified to profit or loss			
XII	Total Comprehensive Income for the period (X+XI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)		0.01	0.14
XIII	Earnings per equity share			
	(1) Basic		0.02	0.28
	(2) Diluted		0.02	0.28

Corporate Information-

Significant Accounting Policies -

Other Disclosures -

The accompanying notes 1 to 16 are an integral part of the financial statements

As per our report of even date attached

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE
REPORT OF EVEN DATE.

For Saurabh Gupta & Co.,
Chartered Accountants
FRN.-010542C

(SAURABH GUPTA)

Proprietor

M. NO. :400057

PLACE: LUCKNOW

DATED: 11.05.2026

UDIN :- 26400057NWKXFU1378



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

Sanjay Munhuhwala
(Director)
DIN-0177954

Hari Nath
(Director)
DIN-06804331

K M Spirits and Allied Industries Limited

CIN: U15100UP2018PLC101321
 Regd. Office:-76, Eldeco Greens, Gomti Nagar, Lucknow-226010
 CIN No.: U15100UP2018PLC101321; Phone no.:0522-4079561; Mail id- kmspirits76@gmail.com

S.No.	Particulars	(Rs. in lacs)	
		Period ended	
		31st Mar, 2026	31st Mar, 2025
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before tax and exceptional items	0.02	0.18
	Adjustment to reconcile profit before exceptional items and extraordinary items and tax to net cash flow provided by operating activities:		
	Depreciation and amortisation expense		
	Finance costs		
	Transfer to storage fund for molasses		
	Provision/reversal of doubtful debts		
	Balances written off		
	Interest income		
	Government Grant	(0.32)	(0.30)
	Profit or loss on sale of fixed assets		
	Unspent liabilities/balances written back		
	Other expenses		
	Remeasurement of defined benefit obligation		
	Operating Profit before working capital changes	(0.30)	(0.12)
	Adjustment to reconcile operating profit to cash flow provided by change in working capital		
	(Increase)/Decrease in trade and other receivables		
	(Increase) / Decrease in inventories		
	(Increase) / Decrease in Current & Non current Assets	(0.52)	
	(Increase) / Decrease in Loan		
	Increase / (Decrease) in trade payables & Others	(0.11)	0.06
	Increase / (Decrease) in Current & Non current Liabilities		
	Increase / (Decrease) in Other Financial Liabilities		
	Increase / (Decrease) in Provisions		
	Cash Generated from Operations		
	Tax expense (excluding wealth tax)	(0.93)	(0.06)
	Cash flow before exceptional and extraordinary items	(0.01)	(0.04)
	Exceptional items -Voluntary retirement scheme	(0.94)	(0.10)
	Net Cash generated From Operating Activities (A)	(0.94)	(0.10)
B.	Cash Flow from investing activities		
	Purchase of fixed assets		
	Sales of fixed assets		
	Proceeds from sale of Investment (Net)		
	Addition in CWIP		
	Interest income received	0.32	0.30
	Net Cash used in Investing Activities	0.32	0.30
C.	Cash Flow From Financing activities		
	Proceeds for share application money		
	Proceeds of long term borrowings		
	Repayments of long term borrowings		
	Proceeds/(repayments) of short term borrowings		
	Finance cost paid		
	Net Cash From Financing Activities		
	Net increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	(0.62)	0.20
D.	Opening cash and cash equivalents	0.80	0.60
E.	Closing cash and cash equivalents for the purpose of cash flow statement(Refer Note No.)	0.18	0.80
	Decrease in Cash & Cash Equivalents (D-E)	0.62	0.20

SIGNED IN TERMS OF OUR SEPARATE
 REPORT OF EVEN DATE.
 For Saurabh Gupta & Co.,
 Chartered Accountants
 FRN.- 010542C

(SAURABH GUPTA)

Proprietor

M. NO. :400057

PLACE: LUCKNOW

DATED: 11.05.2026

UDIN :- 26400057NWKFUI378

Note : For Cash flow preparation for Dec 2025, figures have been compared with Balance Sheet as at 31-12-2024.

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



Sanjay Jha
 (Director)
 DIN-0177954

Hari Nath
 (Director)
 DIN-06804331

K M Spirits and Allied Industries Limited

As at 31.03.2026

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

1. Significant Accounting Policies:

a) Basis Of Preparation:

Accounting policies followed are consistent with generally accepted accounting practices.

b) Revenue Recognition:

The Company has been consistently following the accrual method in accounting its income and expenses. Dividend income is accounted for when the right to receive the same is established.

c) Cash & Cash Equivalents:

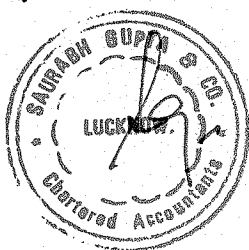
The Company considers all highly liquid financial instruments, which are readily convertible into cash and have original maturities of three months or less from the date of purchase to be cash equivalents.

d) Investments:

Investments are stated at cost and considered as long term and appropriate provision has been made for diminution in the value of investments other than temporary. Current investments are stated at lower of cost or NAV.

e) Property Plant And Equipment

There are no assets owned by the Company.



(Amount in Rs.)

		31st Mar, 2026	31st Mar, 2025
Note 2	Non Currents Assets		
	Other Financial Assets		
	FDR No-39385077272 (maturity period more than 12 months)	-	4.45
	Accrued Interest on FDR	-	0.24
Total		-	4.69

Note 3	Current Assets	31st Mar, 2026		31st Mar, 2025	
		Current	Non current	Current	Non current
	Trade Receivables- considered good below six months	-	-	-	-
	Capital advances	-	-	-	-
	Advance to suppliers	-	-	-	-
	Considered Good	-	-	-	-
	Considered doubtful	-	-	-	-
	Less: Allowance for doubtful advance	-	-	-	-
	Others	-	-	-	-
	Duties and Taxes Paid under protest	-	-	-	-
	Others	-	-	-	-
	Deferred Rent	-	-	-	-
	Upfront fee	-	-	-	-
Total		-	-	-	-

Note 4	CASH AND CASH EQUIVALENT	31st Mar, 2026	31st Mar, 2025
		Balances with Banks	
	In current Account SBI (Lucknow)	0.18	0.80
Total		0.18	0.80

Note 5	Other Current Assets		
	FDR No-39385077272 (maturity period less than 12 months)	0.50	-
	FDR No44409358375 maturity period less than 12 months)	4.45	-
	Accrued Interest on FDR	0.26	-
Total		5.21	-

Note 6	Share Capital	31st Mar, 2026		31st Mar, 2025	
		No. of shares	Amount	No. of shares	Amount
	AUTHORISED				
	Equity Share Capital				
	Equity Shares of Rs. 10/- each	50,000	5	50,000	5
Total		50,000	5	50,000	5
	Issued capital				
	Equity Share Capital				
	Equity Shares of Rs. 10/- each	50,000	5	50,000	5
Total		50,000	5	50,000	5
	Subscribed and paid up capital				
	Equity Share Capital				
	Equity Shares of Rs. 10/- each	50,000	5	50,000	5
Total		50,000	5	50,000	5

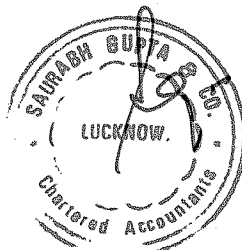
Reconciliation of number of shares outstanding and the amount of share capital

i) Equity share capital

	No. of shares	Amount	No. of shares	Amount
Shares outstanding at the beginning of the year				
Shares issued during the year	50,000	5	50,000	5
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	50,000	5	50,000	5

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

The Company has only one class of Issued, subscribed and paid up equity shares having a par value of INR 10/- each per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the Annual General Meeting.



(Amount in Rs.)

31st Mar,2026	31st Mar,2025
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In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the share holders.

iii) Details of the Shareholding of Promoters in the Company

Particulars	31st Mar,2026			31st Mar,2025	
	No. of Shares held	Percentage of share holding	% Change during the Year	No. of Shares held	Percentage of share holding
Equity shares of INR 10/- each fully paid up M/s K M Sugar Mills Limited (Including Nominee Shareholders)	50,000	100.00	-	50,000	100.00

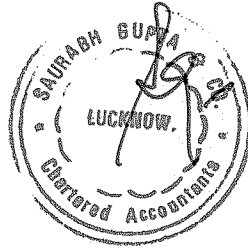
Note 7 Other Equity

Surplus/(Deficit) in Statement of Profit & Loss

Balance as per last account	0.31	0.17
Add: Profit/(Loss) for the current year	0.01	0.14
Closing balance	0.32	0.31
TOTAL	0.32	0.31

Note 9 Other Current liabilities

Statutory liabilities	-	-
Provision for Tax	0.01	0.04
Total	0.01	0.04

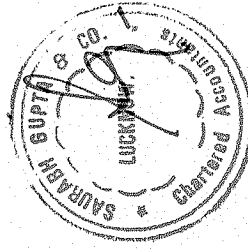


Note No. 8

	As at 31.03.2026 (₹ In Lacs)	As at 31.3.2025 (₹ In Lacs)
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises*	-	-
Total outstanding due to creditors other than micro enterprises and small enterprises	0.06	0.14
	0.06	0.14

Trade payables ageing schedule

Particulars	As at 31.03.2026 (₹ In Lacs)				As at 31.03.2025 (₹ In Lacs)			
	Outstanding for following periods from due date of payment				Outstanding for following periods from due date of			
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Less than 1 year	1-2 years	2-3 years	More than 3 years
(i) MSME	-	-	-	-	-	-	-	-
(ii) Others	0.06	-	-	-	-	-	-	-
(iii) Disputed Dues - MSME	-	-	-	-	-	-	-	-
(iv) Disputed Dues others	-	-	-	-	0.14	-	-	-
				0.06				0.14



K M SPIRITS & ALLIED INDUSTRIES LIMITED

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS

31st Mar.26

31st Mar.25

(Rs. in lacs)

(Rs. in lacs)

Note 10 Other Income

Interest on Deposit with bank
Excess Provision Written Back

-

0.32

-

-

-

0.30

0.00

-

Total

0.32

0.30

Note 11 Other Expenses

Filing Fee
Bank Charges
Audit fee
Professional fee
Printing and Stationery Exp
Income Tax paid

0.05

0.01

0.05

0.09

0.09

0.01

0.30

0.02

0.01

0.08

-

-

0.01

0.12

Total

0.30

0.12



K M Spirits and Allied Industries Limited

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

12. Disclosure in respect of Related Parties pursuant to Accounting Standard 18:

a) Key Management Personnel

Mr. Sanjay Jhunjhunwala

Mr. Aditya Jhunjhunwala

b) Relative of Key Management Personnel

Mr. L.K. Jhunjhunwala

Mrs. Naina Devi Jhunjhunwal

Mrs. Priti Jhunjhunwala

c) Enterprises over which Relative of Key Management Personnel exercise significant influence/Control:

None

d) Transactions With Related Parties:

Nil

(Rs In Lacs)

Related Party	Finance Taken/ Repayment	Closing Balance

Note : 13. Ratios

Analytical ratios

Ratio	Numerator	Denominator	As at 31st March, 2026 (Rs. In lacs)	As at 31st March, 2025 (Rs. In lacs)	% Variance	Reason for Variance
Current Ratio	Total Current Assets	Total Current Liability	77.00:1.00	4.44:1.00	1734.23%	Due to change in FDR status
Debt Equity Ratio	Total Debt	Shareholder's Equity	NA	NA	NA	
Debt Service Coverage Ratio	Earnings available for debt service	Debt service	NA	NA	NA	
Return on Equity	Net Profit after taxes	Average Shareholder's Equity	0.02%	2.80%	1400%	Due to decrease in Profits
Inventory turnover ratio	Sales	Average Inventory	NA	NA	NA	
Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	NA	NA	NA	
Trade Payables turnover ratio	Net Credit Purchases	Average Trade Payables	NA	NA	NA	
Net Capital Turnover Ratio	Net Sales	Average Working Capital	0.64	0.50	128%	Due to increase in income
Net Profit Ratio	Net Profit after taxes	Net Sales	0.031:1.00	0.47:1.00	-1516%	Due to increase in expenses
Return on Capital Employed	Earning before Interest and Taxes	Capital Employed	0.04	0.36	-900%	Due to reduction in profit
Return on Investment	Net Profit	Cost of Investment	NA	NA	NA	

Note 14 :- Earnings Per Share has been calculated as under:

Particulars	Rs.	
	31 st March, 2026	31 st March, 2025
Profit attributable to equity holders of the Company:	0.01	0.14
Profit attributable to equity holders for basic earnings	0.01	0.14
Profit attributable to equity holders adjusted for dilution effect	0.01	0.14
Weighted Average number of equity shares used for computing Earning Per Share (in nos.)	50,000	50,000
Earnings Per Share (Basic & Diluted)	0.02	0.28

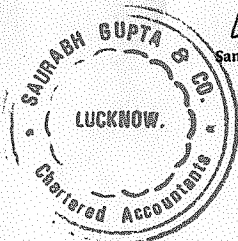
15. Provision for Tax is Rs.0.04 lacs (Previous year Rs. 0.04 lacs).

16. The company has regrouped/reclassified the previous year figures in accordance with the requirements applicable in the current year.

As per our report of even date attached

AUDITOR'S REPORT
SIGNED IN TERMS OF OUR SE
REPORT OF EVEN DATE.
For Saurabh Gupta & Co.,
Chartered Accountants
FRN.- 010542C

(SAURABH GUPTA)
Proprietor
M. NO. :400057
PLACE: LUCKNOW
DATED: 11.05.2026



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

Sanjay Jhunjhunwala
(Director)
DIN-01777954

Hari Nath
(Director)
DIN-06804331