

SAURABH GUPTA & Co.

CHARTERED ACCOUNTANTS

50, NARAIN DAS BUILDING, NARAHI, LUCKNOW - 226001 ☎: 0522-3562561



Independent Auditor's Limited Review Report on the unaudited standalone quarterly financial results of K M SPIRITS AND ALLIED INDSUTRIES LIMITED pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, for the quarter ended 30th June, 2025

To The Board of Directors of K M SPIRITS AND ALLIED INDSUTRIES LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of K M SPIRITS AND ALLIED INDSUTRIES LIMITED. (the 'Company'), for the quarter ended 30th June, 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 Saurabh Gupta & Co.

Chartered Accountants

ICAI Firm Registration Number: 010542C

Saurabh Gupta

Proprietor

M.No:400057

UDIN: 25400057BMRA007599

Date: 30.07.2025

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

Un-audited Balance Sheet as at 30th June, 2025

		(Rs. in lacs)	
Particulars	Note No.	As at June,2025	As at June 30,2024
I ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment		-	
(b) Capital work-in-progress		-	
(c) Other Financial Assets	1	4.47	4.47
		4.47	4.47
2 Current assets			
(a) Financial assets			
(i) Trade and other receivables	2	-	-
(ii) Cash and cash equivalents	3	1.10	0.89
(b) Other current assets	4	-	-
(c) Other assets		-	-
		1.10	0.89
Total Assets		5.57	5.36
II EQUITY AND LIABILITIES			
1 EQUITY			
(a) Equity Share Capital	5	5.00	5.00
(b) Other Equity	6	0.39	0.24
		5.39	5.24
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	7	0.14	0.08
(b) Other current liabilities - Provision for taxation	8	0.04	0.04
		0.18	0.12
Total Equity and Liabilities		5.57	5.36

Corporate Information

Significant Accounting Policies

Other disclosures

The accompanying notes 1 to 14 are an integral part of the financial statements

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE.

For Saurabh Gupta & Co.,

Chartered Accountants

FRN. 010542C


(SAURABH GUPTA)

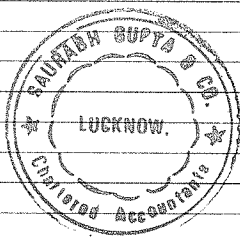
Proprietor

M. NO. :400057

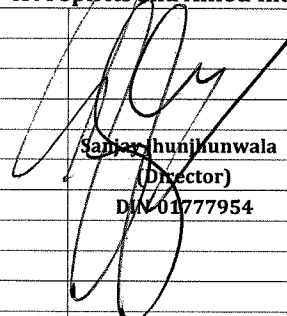
PLACE: LUCKNOW

DATED: 30.07.2025

UDIN- 25400057BMRAOW7599



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


Sanjay Hunjunwala
(Director)
DIN-01777954


Hari Nath
(Director)
DIN-06804331

K M Spirits and Allied Industries Limited

CIN: U15100UP2018PLC101321

Un-audited Statement of Profit and Loss from 01-04-2025 to 30-06-2025

(Rs. in lacs)

	Particulars	Note No	Period Ended 30th June,2025	Period Ended 30th June,2024
I	Revenue From Operations			
II	Other Income	9	0.07	0.07
III	Total Income (I+II)		0.07	0.07
IV	EXPENSES			
	Other expenses	10	-	0.00
	Total expenses		-	0.00
V	Profit/(loss) before exceptional items and tax (III-IV)		0.07	0.07
VI	Exceptional Items		-	-
VII	Profit/(loss) before tax (V-VI)		0.07	0.07
VIII	Tax expense:			
	Current tax		-	-
	MAT Credit entitlement		-	-
	Deferred tax		-	-
IX	Profit (Loss) for the period (VII-VIII)		0.07	0.07
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)		0.07	0.07
XIII	Earnings per equity share			
	(1) Basic		0.14	0.14
	(2) Diluted		0.14	0.14

Corporate Information-

Significant Accounting Policies -

Other Disclosures -

The accompanying notes 1 to 14 are an integral part of the financial statements

As per our report of even date attached

AUDITOR'S REPORT

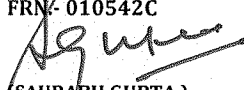
SIGNED IN TERMS OF OUR SEPARATE

REPORT OF EVEN DATE.

For Saurabh Gupta & Co.,

Chartered Accountants

FRN- 010542C


(SAURABH GUPTA)
Proprietor

M. NO. :400057

PLACE: LUCKNOW

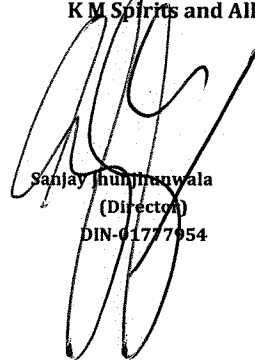
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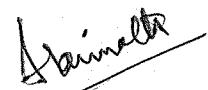
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FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

K M Spirits and Allied Industries Limited


Sanjay Jhunjhunwala
(Director)
DIN-01777954


Hari Nath
(Director)
DIN-06804331

K M SPIRITS & ALLIED INDUSTRIES LIMITED
Notes to The Financial Statements as at 30th June, 2025

(Amount in Rs.)

		30th June,2025	30th June,2024
Note 1	Non Currents Assets		
	Other Financial Assets		
	FDR No-39385077272 (maturity period more than 12 months)	4.45	4.45
	Accrued Interst on FDR	0.02	0.02
	Total	<u>4.47</u>	<u>4.47</u>

		Current	Non current	Current	Non current
Note 2	Current Assets				
	Trade Receivables- considered good below six months	-	-	-	-
	Capital advances				
	Advance to suppliers	-	-	-	-
	Considered Good				
	Considered doubtful				
	Less: Allowance for doubtful advance				
	Others				
	Duties and Taxes Paid under protest				
	Others				
	Deferred Rent				
Upfront fee					
Total		-	-	-	-

		30th June,2025	30th June,2024
Note 3	CASH AND CASH EQUIVALENT		
	Balances with Banks		
	In current Account SBI (Lucknow)	1.10	0.89
Total	<u>1.10</u>	<u>0.89</u>	

Note 4	Other Current Assets		
	FDR No maturity period less than 12 months)		
	Accrued Interst on FDR		
Total	-	-	

		No. of shares	Amount	No. of shares	Amount
Note 5	Share Capital				
	AUTHORISED				
	Equity Share Capital				
	Equity Shares of Rs. 10/- each	50,000	5	50,000	5
	Total	<u>50,000</u>	<u>5</u>	<u>50,000</u>	<u>5</u>
	Issued capital				
	Equity Share Capital				
	Equity Shares of Rs. 10/- each	50,000	5	50,000	5
	Total	<u>50,000</u>	<u>5</u>	<u>50,000</u>	<u>5</u>
	Subscribed and paid up capital				
	Equity Share Capital				
	Equity Shares of Rs. 10/- each	50,000	5	50,000	5
	Total	<u>50,000</u>	<u>5</u>	<u>50,000</u>	<u>5</u>

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

		No. of shares	Amount	No. of shares	Amount
i) Equity share capital					
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					
		<u>50,000</u>	<u>5</u>	<u>50,000</u>	<u>5</u>

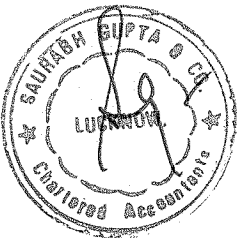
ii) Rights, preferences and restrictions attached to the equity shares

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

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

iii) Details of the Shareholding of Promoters in the Company

		30th June,2025			30th June,2024	
Particulars	No. of Shares held	Percentage of share holding	% Change during the Year	No. of Shares held	Percentage of share holding	



K M SPIRITS & ALLIED INDUSTRIES LIMITED
Notes to The Financial Statements as at 30th June, 2025

(Amount in Rs.)

	30th June,2025	100.00	30th June,2024	100.00
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 6 Other Equity

Surplus/(Deficit) in Statement of Profit & Loss

Balance as per last account	0.32	0.17
Add: Profit/(Loss) for the current year	0.07	0.07
Closing balance	0.39	0.24
TOTAL	0.39	0.24

Note 8 Other Current liabilities

Statutory liabilities	0.04	0.04
Provision for Tax	0.04	0.04
Total	0.04	0.04



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

	<u>30th June,25</u>	<u>30th June,24</u>
	<i>(Rs. in lacs)</i>	<i>(Rs. in lacs)</i>
Note 9 <u>Other Income</u>	-	-
Interest on Deposit with bank	0.07	0.07
Excess Provision Written Back	-	0.00
	-	-
Total	0.07	0.07
Note 10 <u>Other Expenses</u>		
Filing Fee	-	0.004
Bank Charges	-	-
Audit fee	-	-
Preliminary Exp	-	-
Income Tax paid	-	-
	-	-
Total	-	0.004

