



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: August 07, 2025

| | |
|--|--|
| BSE Limited, 25 th Floor, Phiroz Jeebhoy 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:532673 | Symbol: INE157H01023 |

Dear Sir/Madam,

Ref: Intimation dated 29.07.2025 regarding the Board Meeting

Sub: Outcomes of Board Meeting held on August 07, 2025 - Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Pursuant to Regulation 30 and 33 of the Listing Regulations, this is to inform that the Board of Directors ("Board") of K M Sugar Mills Limited, at its meeting held today, i.e. August 07, 2025, has *inter-alia* considered and:

Approved the unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended on June 30th, 2025, as per the recommendations of the Audit Committee. The copy of the said financial results, along with the Limited Review Report issued by M/s. Mehrotra & Mehrotra, Chartered Accountants, Statutory Auditors of the Company, is enclosed herewith as **Annexure I**.


The above financial results and limited review report of the statutory auditor are also uploaded on the website of the Company, <https://www.kmsugar.com>.

The meeting of the Board of the Company commenced at 11:30 A.M. (IST) and concluded at 05:40 P.M. (IST).

You are requested to kindly take the above information on your records.

Thanking you,
Yours sincerely

For K M Sugar Mills Limited


Aditya Jhunjhunwala
Managing Director
DIN - 01686189



Encl.: A/a

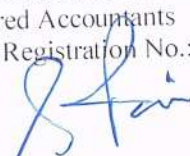


Independent Auditor's Limited Review Report on the unaudited standalone quarterly financial results of K M Sugar Mills Limited pursuant to Regulation 33 and Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, for the quarter ended June 30, 2025

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, Gontinagar, 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.

Place: Lucknow
Date: 07.08.2025

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

(Signature)
Aditya Khunjhunwala
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 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 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

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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.

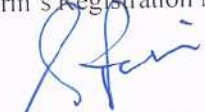
6. The statement includes the interim financial information / financial results of one subsidiary which has not been reviewed, whose results reflect total assets of Rs.5.57 lakhs, total revenue of Rs.0.07 lakhs and total net profit after tax of Rs.0.07 lakhs and total comprehensive income of Rs.0.07 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.

(Signature)
Aditya Jhunjunwala
Managing Director
DIN: 01686189

(Signature)



K M SUGAR MILLS LIMITED
 Regd. Office: 76, Eldeco Greens, Gomtinagar, Lucknow-226010 (U.P.)
 CIN No.: L15421UP1971PLC003492
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 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 |
|---------|--|---------------|---------------|---------------|---------------|
| | | 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, 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 | | | | |
| | (a) Current tax | 487 | 410 | 254 | 1,354 |
| | (b) 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.

[Handwritten Signature]
Managing Director

