

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 and half year ended September 30, 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 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 Saurabh Gupta & Co.

Chartered Accountants

ICAI Firm Registration Number: 010542C

Saurabh Gupta

Proprietor

M.No:400057

UDIN:

Date: 8th Nov., 2025

Place : Lucknow

UDIN - 25400057 BM RAR02826



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- kmspirits70@gmail.com

Balance Sheet as at 30th Sep, 2025

		(Rs. in lacs)		
	Particulars	Note No.	As at 30th Sep,2025	As at 30th Sep,2024
I	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment		-	
	(b) Capital work-in-progress		-	
	(c) Other Financial Assets	1	-	4.54
2	Current assets			4.54
	(a) Financial assets			
	(i) Trade and other receivables	2	-	-
	(ii) Cash and cash equivalents	3	0.60	0.09
	(b) Other current assets	4	5.04	-
	(c) Other assets		-	-
	Total Assets		5.64	0.89
			5.64	5.44
II	EQUITY AND LIABILITIES			
1	EQUITY			
	(a) Equity Share Capital	5	5.00	5.00
	(b) Other Equity	6	0.37	0.30
			5.37	5.30
	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	0.23	0.14
	(b) Other current liabilities - Provision for taxation	8	0.04	-
			0.27	0.14
	Total Equity and Liabilities		5.64	5.44

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 Saorabh Gupta & Co.,

Chartered Accountants

FRN: 010542C

(SAURABH GUPTA)

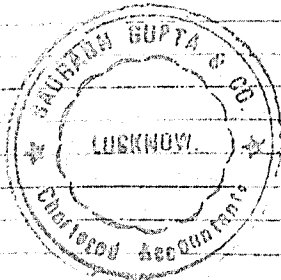
Proprietor

M. NO. :400057

PLACE: LUCKNOW

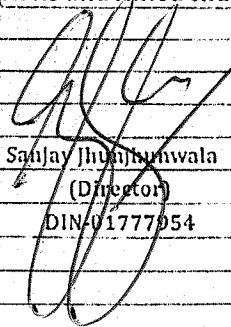
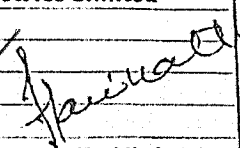
DATED: 08.11.2025

UDIN- **25400057BMRAR02826**



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

K M Spirits and Allied Industries Limited

 Sanjay Jhunjhunwala (Director) DIN-01777054	 Hari Nath (Director) DIN-06804331
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K M Spirits and Allied Industries Limited

CIN: U15100UP2018PLC101321

Statement of Profit and Loss from 01-04-2025 to 30-09-2025

(Rs. in lacs)

	Particulars	Note No	Period Ended 30th Sep,2025	Period Ended 30th Sep,2024
I	Revenue From Operations			
II	Other Income	9	0.15	0.15
III	Total Income (I+II)		0.15	0.15
IV	EXPENSES			
	Other expenses	10	0.09	0.02
	Total expenses		0.09	0.02
V	Profit/(loss) before exceptional items and tax (III-IV)		0.06	0.13
VI	Exceptional Items		-	-
VII	Profit/(loss) before tax (V-VI)		0.06	0.13
VIII	Tax expense:			
	Current tax		-	-
	MAT Credit entitlement		-	-
	Deferred tax		-	-
IX	Profit (Loss) for the period (VII-VIII)		0.06	0.13
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)		0.06	0.13
XIII	Earnings per equity share			
	(1) Basic		0.12	0.26
	(2) Diluted		0.12	0.26

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

DATED: 08.11.2025



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

(Signature)
Sanjay Munjunwala
(Director)
DIN/01779954

(Signature)
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

(Rs. in lacs)

S.No.	Particulars	Period ended	
		30th Sep, 2025	30th Sep, 2024
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before tax and exceptional items	0.06	0.13
	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	(0.15)	(0.15)
	Government Grant		
	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	(0.09)	(0.02)
	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	(0.51)	
	(Increase) / Decrease in Loan		
	Increase / (Decrease) in trade payables & Others	0.13	0.04
	Increase / (Decrease) in Current & Non current Liabilities		
	Increase / (Decrease) in Other Financial Liabilities		
	Increase / (Decrease) in Provisions	0.03	0.03
	Cash Generated from Operations	(0.44)	0.05
	Tax expense (excluding wealth tax)		
	Cash flow before exceptional and extraordinary items	(0.44)	0.05
	Exceptional items -Voluntary retirement scheme		
	Net Cash generated From Operating Activities (A)	(0.44)	0.05
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	0.15	
	Net Cash used in Investing Activities		
C.	Cash Flow From Financing activities		
	Proceeds for share application money		
	Proceeds of long term borrowings		
	Rrepayments of long term borrowings		
	Proceeds/(repayments) of short term borrowings		
	Finance cost paid		
	Net Cash From Financing Activities		
	Net increase in Cash & Cash Equivalents (A+B+C)	(0.29)	0.07
D.	Opening cash and cash equivalents	0.89	0.82
	Closing cash and cash equivalents for the purpose of cash flow statement(Refer Note No.)	0.60	0.89
E.	Decrease in Cash & Cash Equivalents (D-E)	0.29	0.07

SIGNED IN TERMS OF OUR SEPARATE

REPORT OF EVEN DATE.

For Saurabh Gupta & Co.,

Chartered Accountants

FRN.- 010542C

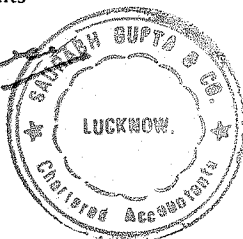
(SAURABH GUPTA)

Proprietor

M. NO. :400057

PLACE: LUCKNOW

DATED: 08.11.2025



FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

K M Spirits and Allied Industries Limited

Sanjay Kumar Khunwala

(Director)

DIN-01777954

Hari Nath

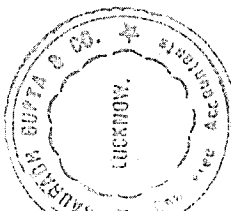
(Director)

DIN-06804331

Note : For Cash flow preparation for Sep 2025, figures have been compared with Balance Sheet as at 30-09-2024.

(Amount in Rs.)

		30th Sep, 2025		30th Sep, 2024		
Note 1	Non Current Assets					
	Other Financial Assets					
	FDR No-3933507272 (maturity period more than 12 months)	-	-	4.45	-	
	Accrued Interest on FDR	-	-	0.09	-	
	Total			4.54		
Current Assets						
Note 2	Trade Receivables- considered good below six months					
	Capital advances					
	Advance to suppliers					
	Considered Good					
	Considered doubtful					
	Levy: Allowance for doubtful advance					
	Others					
	Duties and Taxes Paid under protest					
	Others					
	Deferred Rent					
	Upfront fee					
		Total				
	CASH AND CASH EQUIVALENT					
Note 3	Balances with Banks					
	In current Account SBI (Lucknow)	0.60		0.09		
	Total	0.60		0.09		
Note 4	Other Current Assets					
	FDR Re (maturity period less than 12 months)		4.91			
	Accrued Interest on FDR		0.10			
	Total		5.01			
Note 5	Share Capital					
	AUTHORISED					
	Equity Share Capital					
	Equity Shares of Rs. 10/- each	No. of shares	Amount	No. of shares	Amount	
		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.						
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	30th Sep, 2025		30th Sep, 2024			
	No. of Shares held	Percentage of share holding	% Change during the Year	No. of Shares held	Percentage of share holding	



(Amount in Rs.)

	30th Sep, 2025		30th Sep, 2024	
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

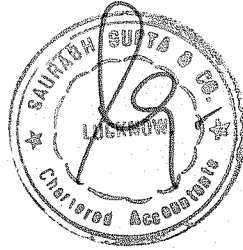
Surplus/(Deficit) in Statement of Profit & Loss

Balance as per last account		0.31		0.17
Add: Profit/(Loss) for the current year		0.06		0.13
Closing balance				
TOTAL		<u>0.37</u>		<u>0.30</u>

Note 8 Other Current liabilities

Statutory liabilities
Provision for Tax

		0.04		-
Total		<u>0.04</u>		<u>-</u>



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

	<u>30th Sep.25</u> <i>(Rs. in lacs)</i>	<u>30th Sep.24</u> <i>(Rs. in lacs)</i>
Note 9 <u>Other Income</u>	-	-
Interest on Deposit with bank	0.15	0.15
Excess Provision Written Back	-	0.00
	-	-
Total	<u>0.15</u>	<u>0.15</u>

Note 10 <u>Other Expenses</u>		
Filing Fee	-	0.01
Bank Charges	-	-
Audit fee	-	-
Printing and Stationery Exp	0.09	-
Income Tax paid	-	0.01
Total	<u>0.09</u>	<u>0.02</u>

