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 June 30, 2026

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 ended June 30, 2026 (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33of 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 & CO. LUCKNOW. Chartered Accountants

Saurabh Gupta
Propreitor
M.No:400057
UDIN: 26400057FSSUSU8480
Date: 24th July,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

Un-audited Balance Sheet as at 30th June, 2026

(Rs. in lacs)

	Particulars	Note No.	As at 30th June,2026	As at 30th June 2025
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	0.47	1.10
	(b) Other current assets	4	0.53	-
	(c) Other assets		-	-
			1.00	1.10
	Total Assets		5.47	5.57
II	**EQUITY AND LIABILITIES**			
1	**EQUITY**			
	(a) Equity Share Capital	5	5.00	5.00
	(b) Other Equity	6	0.41	0.39
			5.41	5.39
	LIABILITIES			
2	**Non-current liabilities**			
	(a) Financial liabilities			
	(i) Borrowing			
	(ii) Other financial liabilitties			
	(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	0.06	0.14
	(b) Other current liabilities - Provision for taxation	8	-	0.04
			0.06	0.18
	Total Equity and Liabilities		5.47	5.57
	Corporate Information			
	Significant Accounting Policies			
	Other disclosures			

The accoumpaying 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 & CO. LUCKNOW. Chartered Accountants

(SAURABH GUPTA)
Proprieter
M. NO. :400057
PLACE: LUCKNOW
DATED: 24.07.2026
UDIN:- 26400057FSSUSU0480

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

Sanjay Jhunjhunwala	**Hari Nath**
(Director)	**(Director)**
DIN-01777754	**DIN-06804331**

K M Spirits and Allied Industries Limited

CIN: U15100UP2018PLC101321

Un-audited Statement of Profit and Loss from 01-04-2026 to 30-06- 2026

(Rs. in lacs)

	Particulars	Note No	Period Ended 30th June,2026	Period Ended 30th June,2025
I	**Revenue From Operations**			
II	Other Income	9	0.08	0.07
III	**Total Income (I+II)**		0.08	0.07
IV	**EXPENSES**			
	Other expenses	10	-	-
	Total expenses		-	-
V	Profit/(loss) before exceptional items and tax **(III-IV)**		0.08	0.07
VI	Exceptional Items		-	-
VII	**Profit/(loss) before tax (V-VI)**		0.08	0.07
VIII	Tax expense:			
	Current tax		-	-
	MAT Credit entitlement		-	
	Deferred tax			
IX	Profit (Loss) for the period **(VII-VIII)**		0.08	0.07
XI	Other Comprehensive Income			
	(i) Items that will not be reclassified to profit or loss			
	(Gain) / Loss arising on actuarial valution arising on defined benefit obligation			
	(Gain) / Loss arising on fair valution 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)		0.08	0.07
XIII	Earnings per equity share			
	(1) Basic		0.16	0.14
	(2) Diluted		0.16	0.14

Corporate Information-

Significant Accounting Policies -

Other Disclosures -

The accoumpaying 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 & CO. LUCKNOW. Chartered Accountants

(SAURABH GUPTA)

Proprieter

M. NO. :400057

PLACE: LUCKNOW

DATED: 24.07.2026

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

K M Spirits and Allied Industries Limited

Sanjay Jhunjhunwala	**Hari Nath**
(Director)	**(Director)**
DIN-01777954	**DIN-06804331**

K M SPIRITS & ALLIED INDUSTRIES LIMITED
Notes to The Financial Statements as at 31st June, 2026

(Amount in Rs.)

		30th June,2026	30th June,2025
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	4.47	4.47

		30th June,2026 Current	Non current	30th June,2025 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,2026	30th June,2025
Note 3	CASH AND CASH EQUIVALENT		
	Balances with Banks		
	In current Account SBI (Lucknow)	0.47	1.10
	Total	0.47	1.10

		30th June,2026		30th June,2025
Note 4	Other Current Assets			
	FDR No-39385077272 (maturity period less than 12 months)	-		
	FDR No44409358375 maturity period less than 12 months)	0.50		-
	Accrued Interst on FDR	0.03		-
	Total	0.53	-	-

		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	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 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.

SAURABH GUPTA & CO. LUCKNOW. Chartered Accountants

(Amount in Rs.)

	30th June,2026	30th June,2025

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

Particulrs	30th June,2026 No. of Shares held	30th June,2026 Percentage of share holding	% Change during the Year	30th June,2025 No. of Shares held	30th June,2025 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 6 **Other Equity**

		30th June,2026	30th June,2025
Surplus/(Deficit) in Statement of Profit & Loss			
Balance as per last account		0.33	0.32
Add: Profit/(Loss) for the current year		0.08	0.07
Closing balance			
	TOTAL	0.41	0.39

Note 8 **Other Current libilities**

		30th June,2026	30th June,2025
Staturory liabilities		-	-
Provision for Tax		-	0.04
	Total	-	0.04

Note No. 7

	As at 30.06.2026 (₹ In Lacs)	As at 30.6.2025 (₹ 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 30.06.2026 (₹ In Lacs) Outstanding for following periods from due date of payment					As at 30.06.2025 (₹ In Lacs) Outstanding for following periods from due date of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-	-	-		-
(ii) Others	0.06	-	-	-	0.06	0.14	-	-	-	0.14
(iii) Disputed Dues - MSME	-	-	-	-	-	-	-	-	-	-
(iv) Disputed Dues others	-	-	-	-	-	-	-	-	-	-

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

			30th June,26 (Rs. in lacs)	30th June,25 (Rs. in lacs)
Note 9	Other Income		-	-
	Interest on Deposit with bank		0.08	0.07
	Excess Provision Written Back		-	-
			-	-
		Total	0.08	0.07

			30th June,26 (Rs. in lacs)	30th June,25 (Rs. in lacs)
Note 10	Other Expenses			
	Filing Fee		-	-
	Bank Charges		-	-
	Audit fee		-	-
	Professional fee		-	-
	Printing and Stationery Exp		-	-
	Income Tax paid		-	-
		Total	-	-

SAURABH GUPTA & CO.
LUCKNOW.
Chartered Accountants

K M Spirits and Allied Industries Limited

76, ELDECO GREENS, GOMTI NAGAR, LUCKNOW-226010

CIN: U15100UP2018PLC101321

List of Equity Shareholders

As at 30-06-2026

Name	No of Shares
K M Sugar Mills Ltd	49994
Aditya Jhunjhunwala	1
L.K. Jhunjhunwala	1
Hari Nath	1
Naina Devi Jhunjhunwala	1
Priti Jhunjhunwala	1
Mohit Agarwal	1
Total	**50000**

SAURABH GUPTA & CO.
LUCKNOW.
Chartered Accountants

The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

ICAI UDIN

CA SAURABH GUPTA (400057)

Dashboard | Generate UDIN | Bulk UDIN | List UDIN | Saved Draft List | Helpdesk | FAQs

UDIN Details

UDIN	26400057FSSUSU8480
MRN/Name	400057 / SAURABH GUPTA
Firm Registration No.	010542C - SAURABH GUPTA & CO
Document Type	Audit and Assurance Functions
Type of Audit	Limited Review Reports
Date of Signing of Document	24-07-2026
Created Date/Time	01-08-2026 | 12:41:08
Status	Active

Auditor's Opinion on Financial Statements

Is Auditor's Opinion applicable to this audit report?	No

Details of Preceding year's of Audit

Is capturing details of the preceding auditor applicable to this audit/form?	No

Particulars : Figures/Values

Particulars	Figures/Values	Denomination	Converted Value
1 . Financial Year	01-04-2025 - 30-06-2026		
2 . PAN of the Assessee/ Auditee	AAGCK9739H		
3 . Cash and Cash Equivalent	4.47	Lakhs	4,47,000
4 . Any Comment/ Recommendation/ Adverse Comment	NO ADVERSE COMMENT		
5 . TOTAL PROFIT	0.08	Lakhs	8,000

Document Description	UNAUDITED FINANCIAL STATEMENT FOT THE QUARTER ENDED ON 30.06.2026
Remarks	K M SPIRITS AND ALLIED INDUSTRIES LIMITED FOR THE FY 2025-2026