

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 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

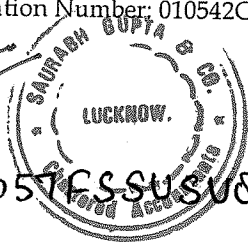
Proprietor

M.No: 400057

UDIN: 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 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	0.06	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 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)

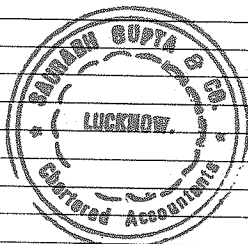
Proprietor

M. NO. :400057

PLACE: LUCKNOW

DATED: 24.07.2026

UDIN:- 264000STFSSUSU0480



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

Sanjay Chandra
Director
DIN-01777554

Harish Nath
(Director)
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	9		
II	Other Income		0.08	0.07
III	Total Income (I+II)		0.08	0.07
IV	EXPENSES	10		
	Other expenses		-	-
	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 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)		0.08	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 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

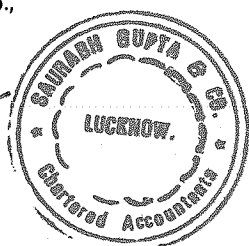
(SAURABH GUPTA)

Proprietor

M. NO. :400057

PLACE: LUCKNOW

DATED: 24.07.2026



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

[Signature]
Sanjay Munjunayya
(Director)
DIN-01777954

[Signature]
Hari Nath
(Director)
DIN-06804331

(Amount in Rs.)

Note 1 **Non Currents Assets**
Other Financial Assets
FDR No-39385077272 (maturity period more than 12 months)
Accrued Interest on FDR

	30th June,2026	30th June,2025
	4.45	4.45
	0.02	0.02
Total	4.47	4.47

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

	Current	Non current	Current	Non current
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 3 **CASH AND CASH EQUIVALENT**
Balances with Banks
In current Account SBI (Lucknow)

	30th June,2026	30th June,2025
	0.47	1.10
Total	0.47	1.10

Note 4 **Other Current Assets**
FDR No-39385077272 (maturity period less than 12 months)
FDR No44409358375 maturity period less than 12 months)
Accrued Interest on FDR

	-	-
	0.50	-
	0.03	-
Total	0.53	-

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
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Issued capital
Equity Share Capital
Equity Shares of Rs. 10/- each

50,000	5	50,000	5
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Total

50,000	5	50,000	5
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Subscribed and paid up capital
Equity Share Capital
Equity Shares of Rs. 10/- each

50,000	5	50,000	5
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Total

50,000	5	50,000	5
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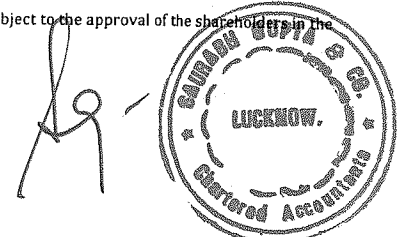
Reconciliation of number of shares outstanding and the amount of share capital
outstanding and the amount of Share capital
i) Equity share capital

Shares outstanding at the beginning of the year
Shares issued during the year
Shares bought back during the year
Shares outstanding at the end of the year

No. of shares	Amount	No. of shares	Amount
50,000	5	50,000	5
-	-	-	-
-	-	-	-
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.)

30th June,2026	30th June,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	30th June,2026			30th June,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 6 Other Equity

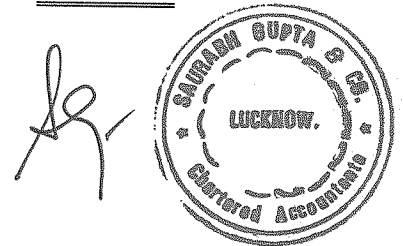
Surplus/(Deficit) in Statement of Profit & Loss
Balance as per last account
Add: Profit/(Loss) for the current year
Closing balance

	0.33	0.32
	0.08	0.07
TOTAL	0.41	0.39

Note 8 Other Current liabilities

Statutory liabilities
Provision for Tax

	-	0.04
	-	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

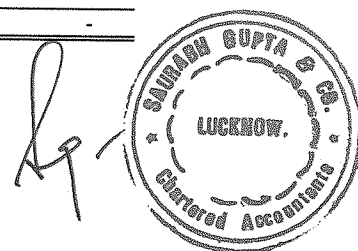
Trade payables ageing schedule

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

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

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



K M Spirits and Allied Industries Limited

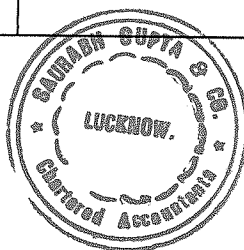
76, ELDECO GREENS, GOMTI NAGAR, LUCKNOW-226010

CIN: U15100UP2018PLC101321

List of Equity Shareholders

As at 30-06-2026

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



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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		