



K.M. Sugar Mills Ltd.

Factory & Works: PO Motinagar-224201, Dist. Ayodhya(U.P)
Phone : 7571000692, Email :- director@kmsugar.com
CIN No.:L15421UP1971PLC003492 GSTIN No.:09AAACK5545P1ZZ

Date:- 09-12-2024

To,
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: INE157h01023

Dear Sirs,

Sub: Submission of Financial Results for the quarter and six- months ended 30th September, 2024 in Machine Readable Form.

We submit herewith copies of Financial Results for the quarter and six months ended 30th September, 2024 in Machine Readable Form.

This is for your information and records.
Thanking you.

Your's faithfully,
For **K M Sugar Mills Limited,**

Pooja Dua
Company Secretary-cum-Compliance Officer



Independent Auditor's Limited Review Report on the unaudited standalone quarterly financial results of K M Sugar Mills 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, 2024

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 and half year ended September 30, 2024 (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 Mehrotra & Mehrotra

Chartered Accountants

Firm's Registration No.: 000226C

CA Sanjay Kr. Rai

Partner

Membership No.: 507946

UDIN: 24507946BKFXEI3034



Place: Lucknow

Date: 11th November, 2024



Independent Auditor's Limited Review Report on the unaudited consolidated quarterly financial results of K M Sugar Mills 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, 2024

To The Board of Directors of K M 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 and half year ended September, 2024 (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, 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 enable 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 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

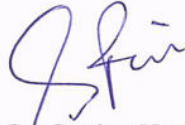


SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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.5.44 lakhs, total revenue of Rs.0.08 lakhs and Rs.0.15 lakhs and total net profit after tax of Rs.0.06 lakhs and Rs.0.13 lakhs and total comprehensive income of Rs.0.07 lakhs and Rs.0.13 lakhs for the quarter and half year ended September, 2024 respectively, 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 Kr. Rai
Partner
Membership No.: 507946
UDIN: 24507946BKFXEJ1157



Place: Lucknow
Date: 11th November, 2024

K M SUGAR MILLS LIMITED

Regd. Office: 76, Eldeco Greens, Gomtinagar, Lucknow-226010 (U.P.)

CIN No.:L15421UP1971PLC003492

email: kmsugar@gmail.com, website: www.kmsugar.com

Phone: Regd. office: 0522-4079561

Extract of Unaudited Standalone and Consolidated Financial Results for the Quarter and Six months ended September 30, 2024*(Rs. in lakhs, except EPS data)*

Sl. No.	Particulars	Standalone			Consolidated		
		Quarter ended	Six months ended	Quarter ended	Quarter ended	Six months ended	Quarter ended
		30.09.2024	30.09.2024	30.09.2023	30.09.2024	30.09.2024	30.09.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Total income from operations	17,249	34,377	17,078	17,249	34,377	17,078
2	Net Profit/(Loss) for the period (before tax & exceptional items)	620	1,603	721	620	1,603	721
3	Net Profit/(Loss) for the period before tax (after exceptional items)	620	1,603	721	620	1,603	721
4	Net Profit/(Loss) for the period after tax (after exceptional items)	484	1,185	555	484	1,185	555
5	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	492	1,193	549	492	1,193	549
6	Equity share capital	1840	1,840	1,840	1,840	1,840	1,840
8	Earnings Per Share (of Rs.2/- each) (not annualised)						
	a) Basic	0.53	1.29	0.60	0.53	1.29	0.60
	b) Diluted	0.53	1.29	0.60	0.53	1.29	0.60

Notes:

- The above is an extract of the detailed format of Quarterly Financial Results for the quarter and six months ended September 30, 2024, filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchanges websites (www.nseindia.com) and (www.bseindia.com) and the Company's website (www.kmsugar.com).
- The financial results of the Company has been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- Sugar being seasonal industry, the performance of the Company varies from quarter to quarter and the results for the quarter as such may not representative of the annual performance of the Company.

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

Aditya Kunjhunwala
Managing Director
DIN: 01686189

Place: Lucknow
Date: 11.11.2024



K M SUGAR MILLS LIMITED

Regd. Office: 76, Eldeco Greens, Gomtinagar, Lucknow-226010 (U.P.)

CIN No.:L15421UP1971PLC003492

email: kmsugar@gmail.com, website: www.kmsugar.com

Phone: Regd. office: 0522-4079561

Statement of Unaudited Standalone Financial Results for the Quarter and Six months ended September 30, 2024

Rs. in lakhs except EPS data

Sl. No.	Particulars	Quarter ended			Six months ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations	17,049	16,950	16,917	33,999	42,034	65,716
	b) Other income	200	178	161	378	272	849
	Total income	17,249	17,128	17,078	34,377	42,306	66,565
2	Expenses						
	a) Cost of material consumed	89	1,296	32	1,385	7,573	51,514
	b) Purchase of stock-in-trade	7	18	8	25	17	46
	c) Changes in inventories of finished goods and work in progress	12,648	11,335	13,331	23,983	25,899	(3,007)
	d) Employees benefit expense	469	475	457	944	913	2,030
	e) Finance cost	517	570	399	1,087	931	1,654
	f) Depreciation and amortisation expense	530	532	546	1,062	1,118	2,259
	g) Other expenses	2,369	1,919	1,584	4,288	3,462	8,158
	Total expenses	16,629	16,145	16,357	32,774	39,913	62,654
3	Profit/(Loss) before exceptional items and tax (1-2)	620	983	721	1,603	2,393	3,911
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	620	983	721	1,603	2,393	3,911
6	Tax expense						
	Current tax	174	254	191	428	656	1,048
	Deferred tax	(38)	28	(25)	(10)	(37)	54
	Total Tax Expense	136	282	166	418	619	1,102
7	Profit/(Loss) after tax (5-6)	484	701	555	1,185	1,774	2,809
8	Other comprehensive income (OCI)						
	(i) Items that will not be classified to profit or loss	11	-	(8)	11	(8)	(23)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(3)	-	2	(3)	2	6
	Total other comprehensive income	8	-	(6)	8	(6)	(17)
9	Total comprehensive income (7+8)	492	701	549	1,193	1,768	2,792
10	Paid up equity share capital						
	(Face value of the share is Rs. 2 each)	1,840	1,840	1,840	1,840	1,840	1,840
11	Other Equity						28,481
12	Earnings Per Share (before and after extraordinary items) (of Rs.2/- each) (not annualised)						
	a) Basic	0.53	0.76	0.60	1.29	1.93	3.05
	b) Diluted	0.53	0.76	0.60	1.29	1.93	3.05



Unaudited Standalone Segment Wise Revenue, Results, Assets and Liabilities

Sl. No.	Particulars	Rs. in lakhs					
		Quarter ended			Six months ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
a	Sugar	15,681	15,169	15,628	30,850	39,516	61,296
b	Distillery	2,123	2,271	2,091	4,394	4,084	7,593
	Total Segment Revenue	17,804	17,440	17,719	35,244	43,600	68,889
	Less: Inter Segment Revenue	755	490	802	1,245	1,566	3,173
	Revenue from operations	17,049	16,950	16,917	33,999	42,034	65,716
2	Segment results						
	Profit/(Loss) before tax and finance costs						
a	Sugar	1,180	1,300	941	2,480	2,963	4,825
b	Distillery	(43)	253	179	210	361	740
	Total	1,137	1,553	1,120	2,690	3,324	5,565
	Less:(i) Finance costs	517	570	399	1,087	931	1,654
	(ii) Other unallocable expenditure net off	-	-	-	-	-	-
	Add:(iii) Un-allocable income	-	-	-	-	-	-
	Profit/(loss) before tax	620	983	721	1,603	2,393	3,911
3	(Segment Assets)						
a	Sugar	46,477	60,160	38,918	46,477	38,918	70,431
b	Distillery	7,703	7,433	6,815	7,703	6,815	7,492
	Total	54,180	67,593	45,733	54,180	45,733	77,923
4	(Segment Liabilities)						
a	Sugar	20,085	34,155	14,406	20,085	14,406	45,293
b	Distillery	1,805	1,606	1,337	1,805	1,337	1,527
c	Unallocable	774	810	694	774	694	782
	Total	22,664	36,571	16,437	22,664	16,437	47,602

Statement of Unaudited Standalone Assets and Liabilities

Sl no.	Particulars	Rs. in lakhs	
		As at 30.09.2024	As at 31.03.2024
		Unaudited	Audited
A	ASSETS		
1.	Non-current assets		
	(a) Property, plant and equipment	15,572	16,058
	(b) Capital work in progress	1,478	1,176
	(c) Intangible assets	3	4
	(d) Right-of-use-assets	4,747	4,867
	(e) Financial assets		
	(i) Investments	7,594	7,591
	(ii) Loan	1,080	1,037
	(ii) Other financial assets	928	618
	(f) Non-current tax assets (net)	244	168
	(g) Other non-current assets	2,022	1,998
	Sub-total Non-Current Assets	33,668	33,517
2.	Current assets		
	(a) Inventories	14,775	38,399
	(b) Financial assets		
	(i) Investment	-	-
	(ii) Trade and other receivables	3,826	2,933
	(iii) Cash and cash equivalents	396	726
	(iv) Bank balances other than cash and cash equivalents	74	385
	(v) Loan	320	870
	(vi) Other financial assets	10	10
	(c) Other Current assets	1,111	1,082
	Sub-total Current Assets	20,512	44,405
	TOTAL ASSETS	54,180	77,922



B EQUITY AND LIABILITIES			
1.	Equity		
	(a) Equity Share capital	1,840	1,840
	(b) Other equity	29,676	28,481
	Sub-total - Equity	31,516	30,321
2.	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	2,718	2,805
	(ii) Other financial liabilities	45	51
	(b) Other non-current liabilities	14	15
	(c) Deferred tax liabilities (net)	774	782
	(d) Provisions	481	489
	Sub total-Non-Current Liabilities	4,032	4,142
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	15,832	26,307
	(ii) Trade and other payables		
	Due to micro and small enterprises	105	279
	Due to others	1,152	15,182
	(iv) Other financial liabilities	974	1,115
	(b) Other current liabilities	486	500
	(c) Provisions	83	76
	Sub total-Current Liabilities	18,632	43,459
	TOTAL EQUITY AND LIABILITIES	54,180	77,922

Statement of unaudited standalone cash flow statement

S.No	Particulars	Six months ended	
		30.09.2024	30.09.2023
A.	Cash Flow from operating activities		
	Profit before tax	1,603	2,393
	Adjustment to reconcile profit before tax to net cash flow provided by operating activities:		
	Depreciation and amortisation expense	1,062	1,118
	Finance costs	1,087	931
	Transfer to storage fund for molasses	1	2
	Interest income	(204)	(147)
	Government grant	(29)	(59)
	Fair valuation of investment and others	(3)	(3)
	Unspent liabilities/balances written back	(4)	-
	Loss/(profit) on sale of fixed assets /Investment	130	(6)
	Other measurement expenses/(income)	1	(7)
	Remeasurement of defined benefit obligation	11	(8)
	Operating Profit before working capital changes	3,655	4,214



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<i>Adjustment to reconcile operating profit to cash flow provided by change in working capital</i>			
(Increase)/Decrease in trade and other receivables	(893)		(566)
(Increase) / Decrease in inventories	23,624		25,840
(Increase) / Decrease in current & non current Assets	(81)		59
(Increase) / Decrease in financial asset	509		(603)
Increase / (Decrease) in trade payables & Others	(14,203)		(11,912)
Increase / (Decrease) in other financial liabilities	(130)		(88)
Increase / (Decrease) in current & non current Liabilities	20		8
Increase / (Decrease) in provisions	(2)	8,844	7
Cash Generated from Operations		12,499	16,959
Tax expense		504	374
Cash flow before exceptional and extraordinary items		11,995	16,585
Exceptional items		-	-
Net Cash generated From Operating Activities (A)		11,995	16,585
B. Cash Flow from investing activities			
Addition to property, plant and equipment (including capital work in progress)	(921)		(562)
Proceed from Sale of property, plant and equipment	32		6
Investment in equity and other	-		(760)
Interest income received	218		189
Net Cash used in Investing Activities (B)		(671)	(1,127)
C. Cash Flow From Financing activities			
Proceeds/(Repayments) of long term borrowings	(271)		(1,177)
Proceeds/(Repayments) of short term borrowings	(10,292)		(13,121)
Finance cost paid	(1,092)		(901)
Net Cash From Financing Activities (C)		(11,655)	(15,199)
Net increase/(decrease) in Cash & Cash Equivalents (A+B+C)		(331)	259
D. Cash and cash equivalents at the beginning of the period		727	585
E. Cash and cash equivalents at the end of the period		396	844

Notes:

- The above unaudited standalone financial results for the quarter and six months ended 30th September, 2024 were reviewed by the Audit Committee and thereafter approved by the Board of Directors at the meeting held on 11th November, 2024. 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 and the results for the quarter as such may not representative of the annual performance of the Company.
- Previous period figures have been regrouped /rearranged, wherever considered necessary, to make them comparable with the current period.

Place: Lucknow
Date: 11.11.2024



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

Aditya Munjhunwala
Managing Director
DIN: 01686189



K M SUGAR MILLS LIMITED

Regd. Office: 76, Eldeco Greens, Gomtinagar, Lucknow-226010 (U.P.)

CIN No.:L15421UP1971PLC003492

email: kmsugar@gmail.com, website: www.kmsugar.com

Phone: Regd. office: 0522-4079561

Statement of Unaudited Consolidated Financial Results for the Quarter and Six months ended September 30, 2024

Rs. in lakhs except EPS data

Sl. No.	Particulars	Quarter ended			Six months ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations	17,049	16,950	16,917	33,999	42,034	65,716
	b) Other income	200	178	161	378	272	849
	Total income	17,249	17,128	17,078	34,377	42,306	66,565
2	Expenses						
	a) Cost of material consumed	89	1,296	32	1,385	7,573	51,514
	b) Purchase of stock-in-trade	7	18	8	25	17	46
	c) Changes in inventories of finished goods and work in progress	12,648	11,335	13,331	23,983	25,899	(3,007)
	d) Employees benefit expense	469	475	457	944	913	2,030
	e) Finance cost	517	570	399	1,087	931	1,654
	f) Depreciation and amortisation expense	530	532	546	1,062	1,118	2,259
	g) Other expenses	2,369	1,919	1,584	4,288	3,462	8,158
	Total expenses	16,629	16,145	16,357	32,774	39,913	62,654
3	Profit/(Loss) before exceptional items and tax (1-2)	620	983	721	1,603	2,393	3,911
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	620	983	721	1,603	2,393	3,911
6	Tax expense						
	Current tax	174	254	191	428	656	1,048
	Deferred tax	(38)	28	(25)	(10)	(37)	54
	Total Tax Expense	136	282	166	418	619	1,102
7	Profit/(Loss) after tax (5-6)	484	701	555	1,185	1,774	2,809
8	Other comprehensive income (OCI)						
	(i) Items that will not be classified to profit or loss	11	-	(8)	11	(8)	(23)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	3	2	(3)	2	6
	Total other comprehensive income	8	-	(6)	8	(6)	(17)
9	Total comprehensive income (7+8)	492	701	549	1,193	1,768	2,792
10	Paid up equity share capital (Face value of the share is Rs. 2 each)	1,840	1,840	1,840	1,840	1,840	1,840
11	Other Equity						28,481
12	Earnings Per Share (before and after extraordinary items) (of Rs.2/- each) (not annualised)						
	a) Basic	0.53	0.76	0.60	1.29	1.93	3.05
	b) Diluted	0.53	0.76	0.60	1.29	1.93	3.05



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Unaudited Consolidated Segment Wise Revenue, Results, Assets and Liabilities

Rs. in lakhs

Sl. No.	Particulars	Quarter ended			Six months ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
a	Sugar	15,681	15,169	15,628	30,850	39,516	61,296
b	Distillery	2,123	2,271	2,091	4,394	4,084	7,593
	Total Segment Revenue	17,804	17,440	17,719	35,244	43,600	68,889
	Less: Inter Segment Revenue	755	490	802	1,245	1,566	3,173
	Revenue from operations	17,049	16,950	16,917	33,999	42,034	65,716
2	Segment results						
	Profit/(Loss) before tax and finance costs						
a	Sugar	1,180	1,300	941	2,480	2,963	4,825
b	Distillery	(43)	253	179	210	361	740
c	Others	-	-	-	-	-	-
	Total	1,137	1,553	1,120	2,690	3,324	5,565
	Less:(i) Finance costs	517	570	399	1,087	931	1,654
	(ii) Other unallocable expenditure net off	-	-	-	-	-	-
	Add:(iii) Un-allocable income	-	-	-	-	-	-
	Profit/(loss) before tax	620	983	721	1,603	2,393	3,911
3	(Segment Assets)						
a	Sugar	46,477	60,160	38,918	46,477	38,918	70,431
b	Distillery	7,698	7,428	6,810	7,698	6,810	7,487
c	Others	5	5	5	5	5	5
	Total	54,180	67,593	45,733	54,180	45,733	77,923
4	(Segment Liabilities)						
a	Sugar	20,085	34,155	14,406	20,085	14,406	45,293
b	Distillery	1,805	1,606	1,337	1,805	1,337	1,527
c	Unallocable	774	810	694	774	694	782
	Total	22,664	36,571	16,437	22,664	16,437	47,602

Statement of Unaudited Consolidated Assets and Liabilities

Rs. in lakhs

Sl no.	Particulars	As at	As at
		30.09.2024	31.03.2024
		Unaudited	Audited
A	ASSETS		
1.	Non-current assets		
	(a) Property, plant and equipment	15,572	16,058
	(b) Capital work in progress	1,478	1,176
	(c) Intangible assets	3	4
	(d) Right-of-use-assets	4,747	4,867
	(e) Financial assets		
	(i) Investments	7,589	7,586
	(ii) Loans	1,080	1,037
	(ii) Other financial assets	932	622
	(f) Non-current tax assets (net)	244	168
	(g) Other non-current assets	2,022	1,998
	Sub-total Non-Current Assets	33,667	33,516
2.	Current assets		
	(a) Inventories	14,775	38,399
	(b) Financial assets		
	(i) Investment	-	-
	(ii) Trade and other receivables	3,826	2,933
	(iii) Cash and cash equivalents	397	727
	(iv) Bank balances other than cash and cash equivalents	74	385
	(v) Loan	320	870
	(vi) Other financial assets	10	10
	(c) Other Current assets	1,111	1,082
	Sub-total Current Assets	20,513	44,406
	TOTAL ASSETS	54,180	77,922



B EQUITY AND LIABILITIES		
1.	Equity	
	(a) Equity Share capital	1,840
	(b) Other equity	29,676
	Sub-total - Equity	31,516
2.	Liabilities	
	Non-current liabilities	
	(a) Financial liabilities	
	(i) Borrowings	2,718
	(ii) Other financial liabilities	45
	(b) Other non-current liabilities	14
	(c) Deferred tax liabilities (net)	774
	(d) Provisions	481
	Sub total-Non-Current Liabilities	4,032
	Current liabilities	
	(a) Financial liabilities	
	(i) Borrowings	15,832
	(ii) Trade and other payables	
	Due to micro and small enterprises	105
	Due to others	1,152
	(iv) Other financial liabilities	974
	(b) Other current liabilities	486
	(c) Provisions	83
	Sub total-Current Liabilities	18,632
	TOTAL EQUITY AND LIABILITIES	54,180

Statement of unaudited consolidated cash flow statement

S.No	Particulars	Six months ended	
		30.09.2024	30.09.2023
A.	Cash Flow from operating activities		
	Profit before tax	1,603	2,393
	Adjustment to reconcile profit before tax to net cash flow provided by operating activities:		
	Depreciation and amortisation expense	1,062	1,118
	Finance costs	1,087	931
	Transfer to storage fund for molasses	1	2
	Interest income	(204)	(147)
	Government grant	(29)	(59)
	Fair valuation of financial assets	(3)	(3)
	Unspent liabilities/balances written back	(4)	-
	Loss/(profit) on sale of fixed assets /Investment	130	(6)
	Other measurement expenses/(income)	1	(7)
	Remeasurement of defined benefit obligation	11	(8)
	Operating Profit before working capital changes	3,655	4,214



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<i>Adjustment to reconcile operating profit to cash flow provided by change in working capital</i>				
(Increase)/Decrease in trade and other receivables	(893)		(566)	
(Increase) / Decrease in inventories	23,624		25,840	
(Increase) / Decrease in Current & Non current Assets	(80)		59	
(Increase) / Decrease in financial asset	509		(603)	
Increase / (Decrease) in trade payables & Others	(14,203)		(11,912)	
Increase / (Decrease) in Other Financial Liabilities	(130)		(88)	
Increase / (Decrease) in current & non current Liabilities	20		8	
Increase / (Decrease) in Provisions	(2)	8,845	7	12,745
Cash Generated from Operations		12,500		16,959
Tax expense		504		374
Cash flow before exceptional and extraordinary items		11,996		16,585
Exceptional items		-		-
Net Cash generated From Operating Activities (A)		11,996		16,585
B. Cash Flow from investing activities				
Addition to property, plant and equipment (including capital work in progress)	(921)		(562)	
Proceed from Sale of property, plant and equipment	32		6	
Investment in equity and other (Net)	-		(760)	
Interest income received	218		189	
Net Cash used in Investing Activities (B)		(671)		(1,127)
C. Cash Flow From Financing activities				
Proceeds/(Repayments) of long term borrowings	(271)		(1,177)	
Proceeds/(Repayments) of short term borrowings	(10,292)		(13,121)	
Finance cost paid	(1,092)		(901)	
Net Cash From Financing Activities (C)		(11,655)		(15,199)
Net increase/(decrease) in Cash & Cash Equivalents (A+B+C)		(330)		259
D. Cash and cash equivalents at the beginning of the period		727		586
E. Cash and cash equivalents at the end of the period		397		845

Notes:

- 1 The above unaudited consolidated financial results for the quarter and six months ended 30th September, 2024 were reviewed by the Audit Committee and thereafter approved by the Board of Directors at the meeting held on 11th November, 2024. The Statutory Auditors have carried out a limited review of the above financial results.
- 2 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.
- 3 The company has a subsidiary K. M. Spirits & Allied Industries Limited.
- 4 Sugar being seasonal industry, the performance of the Company varies from quarter to quarter and the results for the quarter as such may not representative of the annual performance of the Company.
- 5 Previous period figures have been regrouped / rearranged, wherever considered necessary, to make them comparable with the current period.

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

[Signature]
Aditya Anjunhwal
Managing Director
DIN: 01686189

Place: Lucknow
Date: 11.11.2024

