

K.M. Sugar Mills Ltd.

Factory & Works: PO Motinagar-224201, Dist. Ayodhya(U.P)
Phone: 7571000692, Email: - director@kmsugar.com
CIN No.±15421UP1971PLC003492 GSTIN No.:09AAACK5545P1ZZ

Date: 10.11.2025

National Stock Exchange Of India Limited.	BSE Limited,
Exchange Plaza, C-1, Block-G,	25 th Floor, Phiroz Jejeebhoy Towers,
Bandra Kurla Complex ,Bandra (E),	Dalal Street, Fort,
Mumbai-400051	Mumbai-400001
Phone No.022-26598100	Phone no. 022-22728527
Scrip Code: INE157H01023	Scrip Code:532673

Dear Sir/Madam,

Ref: Intimation dated 31.10.2025 regarding the Board Meeting

Sub: Outcomes of Board Meeting held on November 10, 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. November 10, 2025, has inter-alia considered and:

Approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended on September 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.

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 01:30 P.M. (IST) and concluded at 05:20 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

RITIKA TANDON
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl.: A/a

"VLS House", 90, Okhla Industrial Estate, Phase III
New Delhi-110020, Tel.: 011-46656666
E-mail: rjhalani@mmcharteredaccountants.com
Web: www.mmcharteredaccountants.com

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, 2025

To The Board of Directors of K M Sugar Mills Limited

- 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, 2025 (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 Mehrotra & Mehrotra

Chartered Accountants

Firm's Registration No.: 000226C

CA Sanjay Kr. Rai

Partner

Membership No.: 507946

UDIN: 25507946BMTCRQ3600

Place: Lucknow

Date: 10th November, 2025

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, 2025

Rs. in lakhs except EPS data

SI.	Particulars		Quarter ende	d	Six mont	Year ended	
No.		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income	17.500	20,823	17,049	38,331	33,999	65,901
	a) Revenue from operations	17,508	20,823	200	580	378	737
	b) Other income	371		17,249	38,911	34,377	66,638
	Total income	17,879	21,032	17,445	30,711		
2	Expenses		170	89	293	1,385	42,937
	a) Cost of material consumed	115	178	7	11	25	48
	Ly Durchage of stock-in-trade	4	7	/	- 11		
	c) Changes in inventories of finished goods and work in progress	12,867	15,462	12,648	28,329	23,983	1,668 2,193
	d) Employees benefit expense	576	517	469	1,093	944	1,817
	e) Finance cost	270	505	517	775	1,087	2,197
	f) Depreciation and amortisation expense	530	520	530	1,050	1,062	10,886
	g) Other expenses	2,115	2,055	2,369	4,170	4,288	61,74
-	Total expenses	16,477	19,244	16,629	35,721	32,774	
3	Profit/(Loss) before exceptional items and tax (1-2)	1,402	1,788	620	3,190	1,603	4,892
4	Exceptional Items	1,402	1,788	620	3,190	1,603	4,89
5	Profit/(Loss) before tax (3-4)	1,402	1,700				
6	Tax expense	0.53	487	174	860	428	1,35
	Current tax	373 (17)	(12)	(38)	(29)	(10)	(1)
	Deferred tax		475	136	831	418	1,33
	Total Tax Expense	356				1,185	3,55
	Profit/(Loss) after tax (5-6)	1,046	1,313	484	2,359	1,100	3,33.
8	Other comprehensive income (OCI)			11	9	11	(19
	(a) Home that will not be classified to profit or loss	9	-	11	2		12.
1000000	(ii) Income tax relating to items that will not be	(0)		- 3	(2)	- 3	
	reclassified to profit or loss	(2)	-	8	7	8	(14
	Total other comprehensive income	7			2,366	1,193	3,54
9	Total comprehensive income (7+8)	1,053	1,313	492	2,300	1,100	0,02.
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	1,84
							33,85
11	Other Equity Earnings Per Share (before and after extraordinary						
12	items) (of Rs.2/- each) (not annualised)						0.0
		1.14	1.43	0.53	2.56	1.29	3.86
	a) Basic b) Diluted	1.14	1.43	0.53	2.56	1.29	3.86





Unaudited Standalone Segment Wise Revenue, Results, Assets and Liabilities

Rs. in lakhs

SI.	Particulars		Quarter ende	£	Six mon	Year ended	
No.		30,09,2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 a	Segment Revenue Sugar	16,009 1,940	19,177 2,433	15,681 2,123	35,186 4,373	30,850 4,394	59,490 9,121
ь	Distillery	17,949	21,610	17,804	39,559	35,244	68,611
	Total Segment Revenue	441	787	755	1,228	1,245	2,710
	Less: Inter Şegment Revenue Revenue from operations	17,508	20,823	17,049	38,331	33,999	65,901
2 a b	Segment results Profit/(Loss) before tax and finance costs Sugar Distillery	1,749 (77) 1,672	2,130 163 2,293	1,180 (43) 1,137	3,879 86 3,965	2,480 210 2,690	6,486 223 6,709
	Total Less:(i) Finance costs (ii) Other unallocable expenditure net off Add:(iii) Un-allocable income Profit/(loss) before tax	270 - 1,402	505 - - 1,788	517 - - 620	775 - 3,190	1,087	1,817 - - 4,892
3 a	Sugar	38,563 8,479	53,008 8,825	46,477 7,703	38,563 8,479	46,477 7,703	64,629 8,359
ь	Distillery	47,042	61,833	54,180	47,042	54,180	72,988
4 a b	Total (Segment Liabilities) Sugar Distillery Unallocable	7,876 2,207 733	23,891 2,021 748	20,085 1,805 774	7,876 2,207 733	20,085 1,805 774	36,389 1,980 760 39,129
C.	Total	10,816	26,660	22,664	10,816	22,664	39,129

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Statement of Unaudited Standalone Assets and Liabilities

Rs. in lakhs

		Rs. in lakhs	
		As at	As at
SI		30.09.2025	31.03.2025 Audited
0.	Particulars	Unaudited	Audited
A	ASSETS		
1.	Non-current assets	17,592	15,875
	(a) Property, plant and equipment	1,962	749
	(b) Capital work in progress	4	5
	(c) Intangible assets	4,507	4,627
	(d) Right-of-use-assets		
	(e) Financial assets (i) Investments	7,093	7,065
		1,125	1,124
	(ii) Loan (ii) Other financial assets	183	969
	(f) Non-current tax assets (net)	84	335
	(g) Other non-current assets	426	2,145
	Sub-total Non-Current Assets	32,976	32,894
2.	Current assets		
	(a) Inventories	8,519	36,72
	(b) Financial assets		20
	(i) Investment		839
	(ii) Trade and other receivables	3,029	384
	Cash and cash equivalents	70	460
	(iv) Bank balances other than cash and cash equivalents	1,235 250	550
	(v) Loan	128	
	(vi) Other financial assets	835	84
	(c) Other Current assets	14,066	40,094
	Sub-total Current Assets	47,042	72,98
	TOTAL ASSETS	17,02	
В	EQUITY AND LIABILITIES		
1.	Equity		
1.	(a) Equity Share capital	1,840	1,84
	(b) Other equity	34,386	32,01
	Sub-total - Equity	36,226	33,85
2.	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities	1,450	1,90
	(i) Borrowings	30	3
	(ii) Other financial liabilities	15	49
	(b) Other non-current liabilities	733	76
	(c) Deferred tax liabilities (net)	482	1
	(d) Provisions	2,710	
	Sub total-Non-Current Liabilities	2,710	0,22
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	5,245	26,27
	(ii) Trade and other payables		
	Due to micro and small enterprises	49	17
	Due to others	1,027	8,01
		1,094	1,13
	(iv) Other financial liabilities	601	1
	(b) Other current liabilities (c) Provisions	90	9
	I(c) Provisions	0.406	35,91
	Sub total-Current Liabilities	8,106	33,31

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		Six months	ended	Six months ended		
.No	Particulars	30.09.2	025	30.09.20)24	
A.	Cash Flow from operating activities		3,190	,	1,603	
	Profit before tax		3,190		1,000	
	Adjustment to reconcile profit before tax to net cash flow					
	provided by operating activities:	4.050		1,062		
	Depreciation and amortisation expense	1,050		1,087		
	Finance costs	775		1,007		
	Transfer to storage fund for molasses	(392)		(204)		
	Interest income	(392)		(29)		
	Government grant	142		(3)		
	Fair valuation of investment and others	100000000000000000000000000000000000000		(4)		
	Unspent liabilities/balances written back	(3)		130		
	Loss/(profit) on sale of fixed assets /Investment	35		1		
	Other measurement expenses/(income)	(1)	1.016	11	2,052	
	Remeasurement of defined benefit obligation	9	1,616		2,002	
	Operating Profit before working capital changes		4,806		3,655	
	Adjustment to reconcile operating profit to cash flow provided by change in working capital					
	(Increase)/Decrease in trade and other receivables	(2,190)		(893)		
	(Increase) / Decrease in inventories	28,201		23,624		
		1.711		(81)		
	(Increase) / Decrease in current & non current Assets	217		509		
	(Increase) / Decrease in financial asset	(7,113)		(14,203)		
	Increase / (Decrease) in trade payables & Others Increase / (Decrease) in other financial liabilities	(40)		(130)		
	Increase / (Decrease) in current & non current Liabilities	399		20		
	Increase / (Decrease) in current & non-current Editations	(15)	21,170	(2)	8,844	
	Increase / (Decrease) in provisions	(10)	25,976		12,499	
	Cash Generated from Operations		609		504	
	Tax expense				11,995	
	Cash flow before exceptional and extraoridinary items		25,367		-	
	Exceptional items Net Cash generated From Operating Activities (A)		25,367		11,995	
	Net Cash generated From Operating Activities (13)					
В.	Cash Flow from investing activities					
	Addition to property, plant and equipment (including	(0.000)		(921)		
	capital work in progress)	(3,922)		32		
	Proceed from Sale of property, plant and equipment	27 125				
	Investment in equity and other	361		218		
	Interest income received	301	(3,409)	200	(67:	
	Net Cash used in Investing Activities (B)		(3,403)			
C.	Cash Flow From Financing activities	(4.450)		(271)		
	Proceeds/(Repayments) of long term borrowings	(1,152)		(10,292)		
	Proceeds/(Repayments) of short term borrowings	(20,338)		(1,092)		
	Finance cost paid	(782)	(22 252)	(1,092)	(11,655	
	Net Cash From Financing Activities (C)	_	(22,272)	H	(11,000	
	Net increase/(decrease) in Cash & Cash Equivalents		(314)		(33)	
	(A+B+C)				72	
D.	Cash and cash equivalents at the beginning of the period		70		391	
E.	Cash and cash equivalents at the end of the period		70	100	RA	

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- 1 The above unaudited standalone financial results for the quarter and six months ended 30th September, 2025 were reviewed by the Audit Committee and thereafter approved by the Board of Directors at the meeting held on 10th November, 2025. 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 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.

4 Previous period figures have been regrouped /rearranged, wherever considered necessary, to make them comparable with the current period.

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Place: Lucknow Date: 10.11.2025 By the order of the Board

For K M Sugar Mills Ltd.

dirya Jhunjhunwala Managing Director

DIN: 01686189



"VLS House", 90, Okhla Industrial Estate, Phase III
New Delhi-110020, Tel.: 011-46656666
E-mail: rjhalanl@mmcharteredaccountants.com
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Independent Auditor's Limited Review Report on the unaudited consolidated quarterly financial results of K M Sugar Mills Limited pursuant to Regulation 33of 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 Sugar Mills Limited

- 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, 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, 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	Name of the Entity	Relationship
No.		-
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.5.64 lakhs, total revenue of Rs.0.08 lakhs and Rs.0.15 lakhs and total net profit/(loss) after tax of (Rs.0.01 lakhs) and Rs.0.06 lakhs and total comprehensive income of (Rs.0.01 lakhs) and Rs.0.06 lakhs for the quarter and half year ended September, 2025 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: 25507946BMTCRR1510

Place: Lucknow

Date: 10th November, 2025

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, 2025 Rs. in lakhs except EPS data

5I.	Particulars		Quarter ended Six months end		ths ended	Year ended	
No.		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income	17,508	20,823	17,049	38,331	33,999	65.901
	a) Revenue from operations	371	20,823	200	580	378	737
	b) Other income	17,879	21,032	17,249	38,911	34,377	66,638
	Total income	17,879	21,032	17,225	00,522		
2	Expenses	445	1770	89	293	1,385	42,937
	a) Cost of material consumed	115	178	7	11	25	48
	b) Purchase of stock-in-trade	4					
	c) Changes in inventories of finished goods and work in progress	12,867	15,462	12,648	28,329	23,983	1,668
	d) Employees benefit expense	576	517	469	1,093	944	2,193
	e) Finance cost	270	505	517	775	1,087	1,817
	f) Depreciation and amortisation expense	530	520	530	1,050	1,062	2,197
	g) Other expenses	2,115	2,055	2,369	4,170	4,288	10,886
	Total expenses	16,477	19,244	16,629	35,721	32,774	61,746
3	Profit/(Loss) before exceptional items and tax (1-2)	1,402	1,788	620	3,190	1,603	4,892
1	Exceptional Items	-	-	-		-	
5	Profit/(Loss) before tax (3-4)	1,402	1,788	620	3,190	1,603	4,892
	Tax expense				200	428	1,354
-	Current tax	373	487	174	860	- 10	- 17
	Deferred tax	(17)	(12)	(38)	(29)	418	
	Total Tax Expense	356	475	136	831		1,337
7	Profit/(Loss) after tax (5-6)	1,046	1,313	484	2,359	1,185	3,555
8	Other comprehensive income (OCI)					2.1	(10
	(i) Items that will not be classified to profit or loss	9	-	11	9	11	(19
-	(ii) Income tax relating to items that will not be	- 2		(3)	(2)	(3)	5
	reclassified to profit or loss	7		8	7	8	(14
	Total other comprehensive income	1,053	1,313	492	2,366	1,193	3,541
9	Total comprehensive income (7+8)	1,053	1,515	172			
10	Paid up equity share capital		1.040	1 910	1,840	1,840	1,840
	(Face value of the share is Rs. 2 each)	1,840	1,840	1,840	1,040	1,040	33,859
11	Other Family						00,007
12	Earnings Per Share (before and after extraordinary items)						
	(of Rs.2/- each) (not annualised)	1.14	1.43	0.53	2.56	1.29	3.86
	a) Basic	1.14	1.43	0.53	2.56	1.29	3.86

Unaudited Consolidated Segment Wise Revenue, Results, Assets and Liabilities

Year Six months ended Quarter ended ended Particulars SI. 31.03.2025 30.09,2025 30.09.2024 30.09.2024 No. 30.06.2025 30.09.2025 Audited Unaudited Unaudited Unaudited Unaudited Unaudited 30,850 59,490 35,186 Segment Revenue 15,681 19,177 16,009 9,121 4,394 4,373 2,123 2,433 Sugar 1,940 35,244 68,611 39,559 17,804 Distillery 21,610 b 17,949 Total Segment Revenue 1,245 2,710 1,228 755 787 441 65,901 33,999 Less: Inter Segment Revenue 38,331 20,823 17,049 17,508 Revenue from operations 2 Segment results Profit/(Loss) before tax and finance costs 6,486 2,480 3,879 1,180 2,130 1,749 223 210 86 (43)163 Sugar (77)Distillery b 6,709 3,965 2,690 2,293 Others 1,137 1,672 1,817 1,087 775 517 Total 505 270 Less:(i) Finance costs (ii) Other unallocable expenditure net off 1,603 4,892 Add:(iii) Un-allocable income 3,190 620 1,402 1,788 Profit/(loss) before tax 64,629 46,477 38,563 (Segment Assets) 46,477 53,008 38,563 8,354 7,698 7,698 8,474 Sugar 8,820 8,474 5 Distillery b 5 54,180 72,988 47,042 54,180 Others 61,833 47,042 Total 20,085 36,389 (Segment Liabilities) 7,876 20,085 23,891 7,876 1,980 2,207 1,805 1,805 Sugar 2,021 2,207 774 760 733 Distillery 774 b 748 733 39,129 10,816 22,664 Unallocable 22,664 26,660 10,816 Total

0.0226C 39



Rs. in lakhs

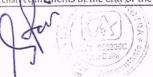
Statement of Unaudited Consolidated Assets and Liabilities

**		-		
Rs.	in	La	10	hс

				7	Takits		
	SI			As	at		at
	no.	Partie I		30.09.		31.03	.2025
	A.	Particulars ASSETS		Unau	dited	Aud	ited
	1.	Non-current assets					
	1 - 1						
	1 1	(a) Property, plant and equipment (b) Capital work in progress		17	,592	1	5,875
	1 1	(c) Intangible assets		1	,962		749
		(d) Right-of-use-assets			4		5
		e) Financial assets		4,	,507	4	1,627
		(i) Investments		_			
		(ii) Loans	- 1		088	7	,060
- 1		(ii) Other financial assets			125	1	,124
	(1) Non-current tax assets (net)	- 1		183		974
	(8) Other non-current assets			84		335
-	S	ub-total Non-Current Assets	-		126	-	145
	- 1	urrent assets	-	32,9	7/1	32,	894
	(a) Inventories					
	(6) Financial assets		8,5	19	36,	721
		(i) Investment			- 1		
		(ii) Trade and other receivables		3,02	20		296
1	(iii) Cash and cash equivalents		,	70		339
	(iv) Bank balances other than cash and cash equivale	nts	1,24	- 1		885
1	(v) Loan		25	- 1		60
1	(v	i) Other financial assets		12		5	50
1		Other Current assets		83		Q	41
	Sul	b-total Current Assets	-	14,07		40,09	
	TO	TAL ASSETS		47,04		72,98	-
				/	-	72,70	-
I	EQ1	UITY AND LIABILITIES					
1	. Equ	ity					
	(a) E	Equity Share capital		1,840		1.01	
	(b) (Other equity		34,386		1,84	
	Sub	-total - Equity		36,226		32,019	
				00,220	-	33,859	-
2.	Liab	ilities					
	Non	-current liabilities					
	(a) Fi	nancial liabilities					
	1.	Borrowings					1
		Other financial liabilities		1,450		1,909	
		ther non-current liabilities		30		33	
	(c) De	eferred tax liabilities (net)		15		495	
	(d) Pr	ovisions		733		760	
		otal-Non-Current Liabilities		482		14	
				2,710		3,211	
	Curre	nt liabilities					
		ancial liabilities		- 1			
	, ,	Borrowings					
				5,245	2	26,277	
	(11) 1	rade and other payables				- 1	
		Due to micro and small enterprises		49		175	
	11.1.0	Due to others	1	1,027		8,017	
		Other financial liabilities	1	1,094		1,139	
		er current liabilities		601		218	
	(c) Prov			90		92	
		al-Current Liabilities	8	,106	35	,918	18
	OTAL	EQUITY AND LIABILITIES	47,	,042		,988	(5)
					-	1	(0)
		1 1 27/			. 8 /	11	Section 1

THE COLUMN THE PROPERTY OF THE

[onths ended	1	ths ended
S.No	Particulars	30	.09.2025	30.09	0.2024
A.	Cash Flow from operating activities				
	Profit before tax		3,190		1,603
	Adjustment to reconcile profit before tax to net cash flow provided by operating activities:	,			
	Depreciation and amortisation expense	1,050		1,062	
	Finance costs	77	5	1,087	
	Transfer to storage fund for molasses		1	1	
	Interest income	(392	2)	(204)	
	Government grant	-		(29)	
	Fair valuation of financial assets	142	1	(3)	
	Unspent liabilities/balances written back	(3	1	(4)	
	Loss/(profit) on sale of fixed assets /Investment	35	1	130	
	Other measurement expenses/(income) Remeasurement of defined benefit obligation	(1		11	2,052
	Remeasurement of defined benefit congation		1,010	1 11	2,002
	Operating Profit before working capital changes		4,806		3,655
	Adjustment to reconcile operating profit to cash flow provided by change in working capital				
	Increase)/Decrease in trade and other receivables	(2,190)	(893)	
	Increase) / Decrease in inventories	28,201		23,624	
	Increase) / Decrease in Current & Non current Assets	1,711		(80)	
	Increase) / Decrease in financial asset	217		509	
	ncrease / (Decrease) in trade payables & Others	(7,113		(14,203)	
1	ncrease / (Decrease) in Other Financial Liabilities	(40)		(130)	
I	ncrease / (Decrease) in current & non current Liabilities	399		20	
	ncrease / (Decrease) in Provisions	(15)	21,170	(2)	8,845
(Cash Generated from Operations		25,976		12,500
1	ax expense		609		374
	ash flow before exceptional and extraoridinary items		25,367		11,996
1	exceptional items		25,507		- 11,770
	let Cash generated From Operating Activities (A)		25,367		11,996
	let Cash generated From Operating Activities (A)		25,507		11,550
в. С	ash Flow from investing activities				
	ddition to property, plant and equipment (including				
	npital work in progress)	(3,922)		(921)	
	roceed from Sale of property, plant and equipment	27	.	32	
	vestment in equity and other (Net)	125		-	
1	iterest income received	361	(2.400)	218	(6771)
N	et Cash used in Investing Activities (B)		(3,409)		(671)
0	ash Flow From Financing activities				
	roceeds/(Repayments) of long term borrowings	(1,152)	1	(271)	
	roceeds/(Repayments) of short term borrowings	(20,338)		(10,292)	
	nance cost paid	(782)		(1,092)	
	et Cash From Financing Activities (C)		(22,272)		(11,655)
1	et increase/(decrease) in Cash & Cash Equivalents				
	+B+C)		(314)		(330)
C	ish and cash equivalents at the beginning of the period		385		727
	ish and cash equivalents at the end of the period	-	71	-	397
. 100	an and cast equitations with end of the period				





Notes:

- The above unaudited consolidated financial results for the quarter and six months ended 30th September, 2025 were reviewed by the Audit Committee and thereafter approved by the Board of Directors at the meeting held on 10th November, 2025. 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 wholly owned subsidiary K. M. Spirits & Allied Industries Limited which is yet to commence the operations and income/expenses remains negligible, accordingly, the figures of the consolidated financial results and standalone financial results are almost same.
- 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

Place: Lucknow

Date: 10.11.2025

By the order of the Board

For K M Sugar Mills Ltd

ditya Ihunjhunwala Managing Director

DIN: 01686189