



K.M. Sugar Mills Ltd.

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

October 12, 2026

To
The Listing Department
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai – 400001
Scrip Code: 532673

To
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Mumbai – 400051

Trading Symbol: KMSUGAR

Sub.: Material Update in Connection with KM Spirits and Allied Industries Limited with reference to Observation letter no. NSE/LIST/ 50518 dated January 12, 2026 and DCS/AMAL/BW/R37/4004/2025-26 dated January 13, 2026 (“Observation Letters”), issued by the National Stock Exchange of India Limited and BSE Limited (collectively the “Stock Exchanges”), respectively, received in relation to the Scheme of Arrangement.

This is in furtherance to our previous letter dated October 01, 2026, regarding effectiveness of the Scheme of Arrangement for Demerger of Distillery Division of K M Sugar Mills Limited (“Demerged Company”/ “the Company”) into K M Spirits and Allied Industries Limited (“Resulting Company”) and their respective shareholders and creditors (“Scheme”),

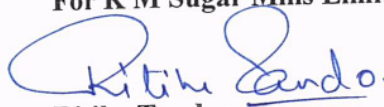
The Resulting Company vide letter date 12.10.2026 (**annexed herewith as Annexure A**) informed that the Board of Directors of the Resulting Company, in its meeting held today, i.e., **October 12, 2026**, have approved the allotment of 1,84,00,034 (*One Crore Eighty Four Lacs Thirty Four*) fully-paid up equity shares of INR 10/- each to the eligible equity shareholders of the Company whose names appeared in the Register of Members/ records of depositories as on the Record Date, i.e., October 02, 2026, in accordance with the terms of the Scheme.

Further, simultaneously with the above allotment, pursuant to Clause 3.1.4 of the Scheme, the existing equity shares of the Resulting Company as held by the Company stand cancelled and accordingly the Resulting Company ceases to be a subsidiary of the Company.

You are requested to kindly take the same on record.

Thanking you,
Yours faithfully,

For K M Sugar Mills Limited


Ritika Tandon
Company Secretary & Compliance Officer



Encl:A/a

Annexure A

K M Spirits and Allied Industries Limited

Regd. Office: 76, Eldeco Greens, Gomtinagar, Lucknow UP 226010 INDIA.

CIN No.: U15100UP2018PLC101321; Phone no.:0522-4079561

Mail id- cs@kmspirit.com

October 12, 2026

To
K M Sugar Mills Limited
76, Eldeco Greens, Gomtinagar,
Lucknow, Uttar Pradesh, India, 226010

Sub: Material update in connection with the Scheme of Arrangement for Demerger of Distillery Division of K M Sugar Mills Limited ("Demerged Company") into K M Spirits and Allied Industries Limited ("Resulting Company"/ "the Company") and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ("Scheme").

Dear Sir(s),

This is to inform you that the Board of Directors of the Company, in its meeting held today October 12, 2026, has *inter- alia*, approved the allotment of 1,84,00,034 (One Crore Eighty Four Lacs Thirty Four) fully-paid up equity shares of INR 10/- each to the eligible equity shareholders of K M Sugar Mills Limited whose names appeared in the Register of Members/ records of depositories as on the Record Date, i.e., October 02, 2026, in accordance with the terms of the Scheme.

The aforesaid equity shares as allotted shall rank *pari passu* in all respects with the existing equity shares of the Company.

Further, the said allotment also includes allotment of 7,319 (Seven Thousand Three Hundred and Nineteen) fully paid up Equity Shares of the Company arising out of the fractional share entitlements of the eligible equity shareholders of the Demerged Company, to Mr. Gurvinder Singh Monga - KM Spirits and Allied Industries Limited Fractional Entitlement (PAN No. BIUPM8606M), being the Trustee Appointed by the Board of the Company for disposal of the said fractional entitlements in the market and distribution of the Net Sales Proceeds within a period of 90 days from the date of allotment of shares in adherence with the Scheme and the applicable SEBI Master Circular.

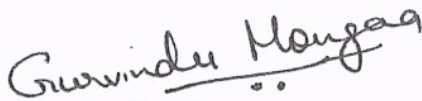
The Company is in the process of making the necessary applications to the Stock Exchanges for listing and obtaining trading approval for the aforesaid equity shares allotted pursuant to the Scheme.

This is for your information.

Thanking You.

Yours faithfully,

For KM Spirits and Allied Industries Limited



Gurvinder Singh Monga
Company Secretary & Compliance Officer
Membership No. A25201