

10th May, 2022

To,
BSE Limited,
Phirozen Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001, Maharashtra

Scrip ID / Code: KDML / 539788

Subject: Outcome of Board Meeting held on 10th May, 2022

Dear Sir / Madam,

In terms of Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company in their meeting held today i.e. 10th May, 2022 at the Registered Office of the Company have inter-alia, considered and approved the following matters:

1. The Audited Financial Results of the Company along with the Statement of Assets and Liabilities and Statement of Cash flow for the half year and financial year ended 31st March, 2022 and Auditors' Report thereon. **[Copy attached herewith];**
2. A declaration in compliance with Regulation 33 of the Listing Regulations with respect to the Audited Financial Statements and the Report of Statutory Auditor with unmodified opinion for the half year and financial year ended 31st March 2022. **[Copy attached herewith];**
3. Appointment of Mr. Bhaveshkumar Rawal, Practicing Company Secretary as a Secretarial Auditor of the Company for the Financial Year 2022-23;
4. Appointment of Ravindra Dhakar & Associates, Chartered Accountants, as Internal Auditors of the Company for the Financial Year 2022-23;
5. Taken on record the Disclosures of Directors and KMP's in Form MBP-1 and DIR-8 as per the provisions of Companies Act, 2013 and
6. Taken Note of Related Party Transactions.

The Board Meeting commenced at 4:00 p.m. and concluded at 7:00 p.m.

Kindly take the same on your record and oblige.

Thanking you,

For KHEMANI DISTRIBUTORS & MARKETING LIMITED


VAISHALI PUNJABI
Company Secretary
ACS: 48695



Encl.: as above

Khemani Distributors & Marketing Limited

Registered Office: Plot No. D/91-92, Laxminarayan Industrial Park, BRC Compound, Udhana-Bhestan Road, Surat-394210, Gujarat
Tel. No.: 9737747888, Email: investors@khemanigroup.net, Website: www.khemanigroup.net, CIN: L74300GJ2011PLC063520



Auditor's Report on half yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
Board of Directors
Khemani Distributors & Marketing Limited

We have audited the half yearly financial results of Khemani Distributors & Marketing Limited for the half year ended 31.03.22 and the year to date results for the period 01.04.21 to 31.03.22 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These half yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

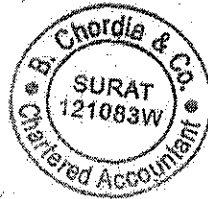
We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit and other financial information for the period half year ended 31.03.22 as well as the year to date results for the period from 01.04.21 to 31.03.22.

FOR B. CHORDIA & CO.
CHARTERED ACCOUNTANTS,
F.R.N. 121083W



CA. VIKAS CHORDIA
Partner
M.N. 158536
UDIN: 22158536AISBMS3108

Place : Surat
Date: May 10, 2022

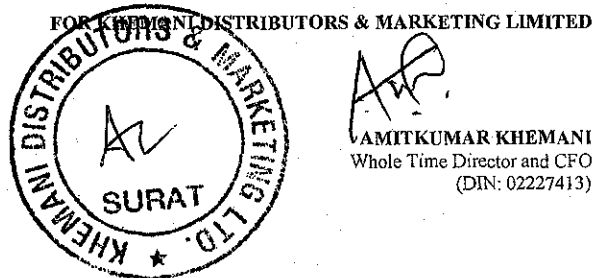
Statement of Standalone Audited Financial Results for the Half Year & Year Ended March 31, 2022

(Rs. in Lakh)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		31.03.2022 (Audited)	30.09.2021 (Unaudited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)
1	Income					
	(a) Revenue from Operations	2882.21	3937.03	3657.78	6819.24	6142.40
	(b) Other Operating Income	1.11	65.20	32.53	66.31	(11.82)
	Total Income (a+b)	2883.32	4002.23	3690.31	6885.55	6130.58
2	Expenses					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	3105.60	2628.02	2620.81	5733.62	4538.91
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	36.83	(6.72)	(45.47)	30.11	(87.02)
	(d) Employee benefits expense	40.51	31.38	40.55	71.90	69.27
	(e) Finance costs	9.50	20.21	19.21	29.71	25.79
	(f) Depreciation and amortisation expense	8.60	8.35	10.16	16.95	17.90
	(g) Other expenses	144.67	87.79	67.23	232.46	131.29
	Total expenses	3345.71	2769.04	2712.49	6114.75	4696.14
3	Profit/(Loss) before exceptional and extraordinary items and tax	(462.40)	1233.19	977.82	770.80	1434.44
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax (3-4)	(462.40)	1233.19	977.82	770.80	1434.44
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before tax (5-6)	(462.40)	1233.19	977.82	770.80	1434.44
8	Tax Expenses					
	(a) Current tax	149.04	29.00	1.02	178.04	1.02
	(b) Deferred tax	(1.01)	10.75	235.42	9.74	335.88
	Total Tax Expenses	148.03	39.75	236.44	187.78	336.90
9	Profit/(Loss) for the period from Continuing Operations (7-8)	(610.43)	1193.44	741.38	583.02	1097.54
10	Profit/(Loss) for the period from discontinuing Operations	0.00	0.00	0.00	0.00	0.00
11	Tax Expenses of discontinuing operations	0.00	0.00	0.00	0.00	0.00
12	Profit/(Loss) from discontinuing operation after tax (10-11)	0.00	0.00	0.00	0.00	0.00
13	Net Profit/(Loss) for the period (9+12)	(610.43)	1193.44	741.38	583.02	1097.54
14	Details of Equity Share capital					
	Paid Up Share Capital	1148.70	1148.70	1148.70	1148.70	1148.70
	Face value of Equity Share Capital	5/-	5/-	5/-	5/-	5/-
	Reserves excluding revaluation reserves	3198.19	3937.08	2743.63	3198.19	2743.63
15	(i) Earning per share (before extraordinary items) (of Rs. 5/- each) (not annualised):					
	(a) Basic EPS	(2.66)	5.19	3.23	2.54	4.78
	(b) Diluted EPS	(2.66)	5.19	3.23	2.54	4.78
	(ii) Earning per share (after extraordinary items) (of Rs. 5/- each) (not annualised):					
	(a) Basic EPS	(2.66)	5.19	3.23	2.54	4.78
	(b) Diluted EPS	(2.66)	5.19	3.23	2.54	4.78

See accompanying Notes to the Financial Results

Cont. 2..


Place: Surat
Date: 10/05/2022

Khemani Distributors & Marketing Limited

Registered Office: Plot No. D/91-92, Laxminarayan Industrial Park, BRC Compound, Udhana-Bhestan Road, Surat-394210, Gujarat
Tel. No.: 9737747888, Email: investors@khemanigroup.net, Website: www.khemanigroup.net, CIN: L74300GJ2011PLC063520

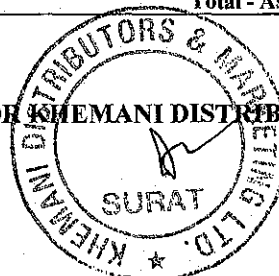
Standalone Audited Statement of Assets and Liabilities for the Year Ended March 31, 2022

		(Rs. in lakh)	
Particulars		As at 31.03.2022 (Audited)	As at 31.03.2021 (Audited)
A	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
	(a) Share Capital	1148.70	1148.70
	(b) Reserves and Surplus	3198.19	2743.63
	(c) Money received against share warrants	0.00	0.00
	Total Shareholders' Funds	4346.89	3892.33
2	Share application money pending allotment	0.00	0.00
3	Non- Current liabilities		
	(a) Long-Term borrowings	124.65	324.62
	(b) Deferred tax liabilities (net)	0.00	0.00
	(c) Other Long-Term liabilities	0.00	0.00
	(d) Long- term Provisions	0.00	0.00
	Total Non- Current Liabilities	124.65	324.62
4	Current liabilities		
	(a) Short- term borrowings	363.42	0.00
	(b) Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	1.68	1.14
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	131.98	35.89
	(c) Other current liabilities	0.00	0.00
	(d) Short- term provisions	12.06	10.54
	Total- Current Liabilities	509.14	47.57
	Total- Equity and Liabilities	4980.69	4264.52
B	ASSETS		
1	Non- Current assets		
	(a) Property, Plant & Equipment		
	(i) Tangible assets		
	Gross fixed assets	209.96	188.13
	less-Depreciation	89.40	72.45
	Net fixed Assets	120.56	115.68
	(ii) Intangible assets	0.00	0.00
	(iii) Intangible assets under development	0.00	0.00
	(ii) Capital Work in Progress	0.00	0.00
	Total Property, Plant & Equipment	120.56	115.68
	(b) Non-current investments	950.58	1055.99
	(c) Deferred tax assets (net)	24.89	34.62
	(d) Long-term loans and advances	110.02	149.91
	(e) Other non-current assets	0.00	0.00
	Total Non-current assets	1206.05	1356.20
2	Current assets		
	(a) Current Investments	0.00	0.00
	(b) Inventories	1871.48	1359.15
	(c) Trade Receivables	310.88	149.62
	(d) Cash and Cash equivalents	547.00	112.69
	(e) Bank Balance other than Cash and Cash equivalents	0.00	0.00
	(f) Short- term loans and advances	0.00	0.00
	(g) Other Current Assets	1045.29	1286.86
	Total Current assets	3774.65	2908.32
	Total - Assets	4980.69	4264.52

Cont..3..

FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

Place: Surat
Date: 10/05/2022



AKK

AMITKUMAR KHEMANI
Whole Time Director & CFO

(DIN: 02227413)

Khemani Distributors & Marketing Limited

Registered Office: Plot No. D/91-92, Laxminarayan Industrial Park, BRC Compound, Udhana-Bhestan Road, Surat-394210, Gujarat
Tel. No.: 9737747888, Email: investors@khemanigroup.net, Website: www.khemanigroup.net, CIN: L74300GJ2011PLC063520

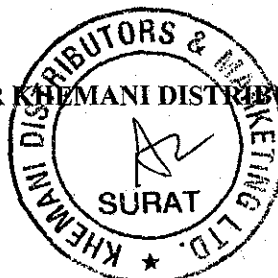
Standalone Audited Cash Flow Statement for the Year Ended March 31, 2022

(Rs. in lakh)

Particulars	As at	As at
	31.03.2022 (Audited)	31.03.2021 (Audited)
A CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extra-Ordinary Items	770.80	1,434.44
Adjustments for:		
Depreciation	16.95	17.90
Preliminary Expenses Written Off	-	-
Interest & Finance Charges	29.71	25.79
Operating Profit before Working Capital Changes	817.46	1,478.13
Adjustments for:		
(Increase)/Decrease in Trade Receivables	(161.26)	71.39
(Increase)/Decrease in Inventories	(512.33)	(527.95)
(Increase)/Decrease in Other Current assets	241.58	(1,098.25)
(Increase)/Decrease in Long Term loans and advances	39.89	10.31
(Increase)/Decrease in Short Term loans and advances	-	-
(Increase)/Decrease in Non-current Assets	-	-
Increase/(Decrease) in Trade Payables	96.63	(260.53)
Increase/(Decrease) in Other Current Liabilities	-	(52.28)
Increase/(Decrease) in Short term provision	1.52	4.22
Increase/(Decrease) in Other Long-Term Borrowings	-	-
Increase/(Decrease) in Short-Term Borrowings	363.42	-
Cash generated from operations	69.44	(1,853.10)
Less: Income Tax paid	178.04	1.02
Less: Earlier provision	128.45	(63.47)
Net Cash generated from operations before extraordinary items	580.40	(439.45)
Extraordinary items	-	-
Net Cash Inflow / (Outflow) from Operating activities (A)	580.40	(439.45)
B CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Sale of Fixed Assets	(21.83)	(25.44)
Increase/(decrease) in Long term Loans & Advances	-	-
Increase/(decrease) in Short term Loans & Advances	-	-
(Purchase)/Sale of Investments	105.41	566.26
Income from other activities	-	-
Net Cash Inflow/(Outflow) from Investing activities (B)	83.58	540.83
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Shares Issued	-	-
Proceeds / (Repayment) : Short Term Borrowing	-	-
Proceeds / (Repayment) : Long Term Liabilities	-	-
Proceeds / (Repayment) : Long Term Borrowing	(199.97)	1.22
Interest & Finance Charges	(29.71)	(25.79)
Net Cash used in Financing activities (C)	(229.68)	(24.57)
Net Change in Cash & Cash Equivalents (A) + (B) + (C)	434.31	76.81
Cash and Cash equivalents as at the beginning of the period	112.69	35.88
Cash and Cash equivalents as at the end of the period	547.00	112.69

Cont.4..

FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED




AMITKUMAR KHEMANI
 Whole Time Director & CFO
 (DIN: 02227413)

Place: Surat

Date: 10/05/2022

Khemani Distributors & Marketing Limited

 Registered Office: Plot No. D/91-92, Laxminarayan Industrial Park, BRC Compound, Udhana-Bhestan Road, Surat-394210, Gujarat
 Tel. No.: 9737747888, Email: investors@khemanigroup.net, Website: www.khemanigroup.net, CIN: L74300GJ2011PLC063520

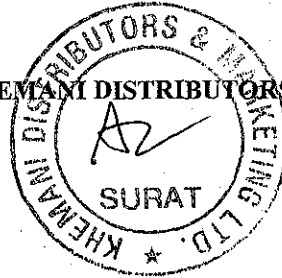
Segment wise Revenue, Results and Capital Employed

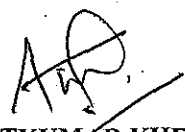
(Rs. in lakh)

Sr. No.	Particulars	Half Year Ended			Year ended
		31.03.2022	30.09.2021	31.03.2021	31.03.2022
		Audited	Unaudited	Audited	Audited
1	Segment Revenue				
	(1) FMCG	3350.31	2765.60	2725.99	6115.91
	(2) Securities	(467.00)	1236.64	964.32	769.64
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	2883.32	4002.23	3690.31	6885.55
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00
	Net Sales from Operations	2883.32	4002.23	3690.31	6885.55
2	Segment Results				
	(Profit Before Tax and Interest)				
	(1) FMCG	15.08	17.12	32.73	32.20
	(2) Securities	(467.99)	1236.28	964.29	768.29
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	(452.91)	1253.41	997.02	800.49
	Less:				
	(a) Financial Cost				
	(1) FMCG	0.99	1.76	0.47	2.75
	(2) Securities	8.49	18.45	18.73	26.94
	(3) Unallocated	0.00	0.00	0.00	0.00
	(b) Other Unallocated Expenditure written off	0.00	0.00	0.00	0.00
	Add:				
	(c) Un-allocable income	0.00	0.00	0.00	0.00
	Total Profit/(Loss) Before Tax	(462.40)	1233.19	977.82	770.80
3	Capital Employed				
	(Segment assets – Segment Liabilities)	4346.89	5085.78	3892.33	4346.89
	Segment Assets				
	(1) FMCG	1480.18	1162.74	747.58	1480.18
	(2) Securities	3500.51	4137.48	3516.94	3500.51
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	4980.69	5300.22	4264.52	4980.69
	Segment Liabilities				
	(1) FMCG	503.22	112.65	54.09	503.22
	(2) Securities	130.57	101.80	318.10	130.57
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	633.80	214.44	372.19	633.80

Cont..5..

FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED




AMITKUMAR KHEMANI
 Whole Time Director & CFO
 (DIN: 02227413)

Place: Surat
Date: 10/05/2022

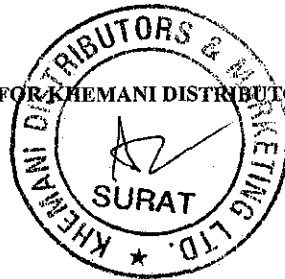
Khemani Distributors & Marketing Limited

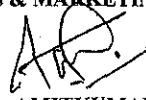
Registered Office: Plot No. D/91-92, Laxminarayan Industrial Park, BRC Compound, Udhana-Bhestan Road, Surat-394210, Gujarat
Tel. No.: 9737747888, Email: investors@khemanigroup.net, Website: www.khemanigroup.net, CIN: L74300GJ2011PLC063520

..5..

Notes:-

- 1 The above Financial Results for the half year and year ended 31-03-2022 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 10-05-2022.
- 2 The Company has adopted Accounting Standards as notified by Ministry of Corporate Affairs. Accordingly, these financial results have been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.
- 3 The Financial Results for the year ended 31-03-2022 have been audited by the Statutory Auditor of the Company. The Statutory Auditor has given Unmodified opinion.
- 4 The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemptions available to the Companies Listed with SME Exchange.
- 5 The above Cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3, "Cash Flow Statements" issued under the Companies (Accounting Standard) Rules, 2006.
- 6 The Figures for the previous half year/year have been regrouped/rearranged, wherever necessary to make it comparable with current period.
- 7 The figures of the half year ended 31-03-2022 are the balancing figures between audited figures in respect of the full financial year 2021-22 and the half year ended unaudited figures upto 30-09-2021.
- 8 The aforesaid Financial Results will be uploaded on the Company's website (www.khemanigroup.net) and will also be available on website of BSE Limited (www.bseindia.com).


FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED


AMITKUMAR KHEMANI
Whole Time Director & CFO
(DIN: 02227413)

Place: Surat
Date: 10/05/2022

Khemani Distributors & Marketing Limited

Registered Office: Plot No. D/91-92, Laxminarayan Industrial Park, BRC Compound, Udhana-Bhestan Road, Surat-394210, Gujarat
Tel. No.: 9737747888, **Email:** investors@khemanigroup.net, **Website:** www.khemanigroup.net, **CIN:** L74300GJ2011PLC063520

10th May, 2022

To,
BSE Limited,
Phirozen Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001, Maharashtra

Scrip ID / Code: KDML / 539788

Sub: Declaration in respect of unmodified opinion on Audited Standalone Financial Results for the financial year ended 31st March, 2022.

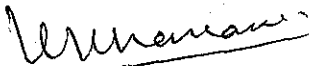
Dear Sir / Madam,

In terms of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, I, Vijaykumar Khemani, Chairman & Managing Director of the Company, hereby declare that the Statutory Auditors of the Company, B Chordia & Co., Chartered Accountants, Surat (FRN No. 121083W) has issued an Audit Report with unmodified opinion on Standalone Audited Financial Results for the Financial Year ended 31st March, 2022.

Kindly take the same on your record and oblige.

Thanking you,

For KHEMANI DISTRIBUTORS & MARKETING LIMITED



VIJAYKUMAR KHEMANI
Chairman & Managing Director
DIN: 02227389



Khemani Distributors & Marketing Limited

Registered Office: Plot No. D/91-92, Laxminarayan Industrial Park, BRC Compound, Udhana-Bhestan Road, Surat-394210, Gujarat
Tel. No.: 9737747888, Email: investors@khemanigroup.net, Website: www.khemanigroup.net, CIN: L74300GJ2011PLC063520