

KHEMANI DISTRIBUTORS & MARKETING LIMITED
CIN - L74300GJ2011PLC063520

Reg. Off. - Plot No. D 91-92, Laxminarayan Industrial Park, BRC Compound, Udhana, Bhestan, Surat 394210



PART I

Statement of standalone Audited Financial Results for the year ended 31/03/2019

	Particulars (Refer Notes Below)	Six Months ended on 31.03.2019	Six Months ended on 30.09.2018	Corresponding Six Months ended in the previous year on 31.03.2018	Year ended on 31.03.2019	Year ended 31.03.18
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations	2979.788	3123.174	3379.990	6102.962	7070.280
II	Other income	531.067	153.806	68.060	684.873	143.590
III	Total Revenue from operations (I + II)	3510.855	3276.980	3448.050	6787.835	7213.870
IV	Expenses					
	(a) Cost of materials consumed	0.000	0.000	0.000	0.000	0.000
	(b) Purchases of stock-in-trade	2611.483	3149.978	3343.860	5761.461	6573.940
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	12.885	0.422	20.330	13.307	19.590
	(d) Employee benefits expense	53.914	29.987	24.550	83.901	66.880
	(e) Finance Cost	4.847	11.957	34.870	16.804	74.330
	(f) Depreciation and amortisation expense	3.951	3.190	3.880	7.141	7.040
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	63.548	83.899	75.400	147.446	170.040
	Total expenses	2750.628	3279.433	3502.890	6030.060	6911.820
V	Profit / (Loss) before exceptional items & tax	760.227	-2.453	-54.840	757.775	302.050
VI	Exceptional Items	-442.094	0.000	0.000	-442.094	0.000
VII	Profit / (Loss) before Extraordinary items & tax	318.133	-2.453	-54.840	315.681	302.050
VIII	Extraordinary items	0.000	0.000	0.000	0.000	0.000
IX	Profit / (Loss) before tax	318.133	-2.453	-54.840	315.681	302.050
X	Tax Expense					
	a) Current Tax	58.840	-8.840	15.000	50.000	15.000
	b) Deferred Tax	10.984		-9.220	10.984	-9.220
XI	Net Profit / (Loss) for the period from continuing operations	248.310	6.387	-60.620	254.697	296.270
XII	Profit/(Loss) for the period from discontinuing operation	0.000	0.000	0.000	0.000	0.000
XIII	Tax Expenses of Discontinuing Operation	0.000	0.000	0.000	0.000	0.000
XIV	Profit/(Loss) from discontinuing operation after tax	0.000	0.000	0.000	0.000	0.000
XV	Profit/(Loss) for the period before minority interest	248.310	6.387	-60.620	254.697	296.270
XVI	Share of Profit / (loss) of associates*	0.000	0.000	0.000	0.000	0.000
XVII	Minority Interest *	0.000	0.000	0.000	0.000	0.000
XVIII	Net Profit / (Loss) for the period	248.310	6.387	-60.620	254.697	296.270
XIX	Details of Equity Share Capital					
	Paid-up equity share capital	574.350	574.350	574.350	574.350	574.350
	Face Value of the equity share	5/-	5/-	5/-	5/-	5/-
XX	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	3166.835	2965.300	2904.703	3166.835	2904.703
XXI	Earning per share (Rupees)					
	(a) Basic	2.217	0.056	-0.530	2.217	2.580
	(b) Diluted	2.217	0.056	-0.530	2.217	2.580
	See accompanying note to the financial results					

Notes-

- The above results were reviewed by the Audit Committee and have been taken on record by the Board of Directors of the Company at their meeting held on 13th May, 2019.
- The Standalone Audited Financial Results for the year ended 31.03.2019 are Audited and the Statutory Auditors have carried out a Audit Report.
- Previous year figures have been regrouped or reclassified wherever necessary.

For Khemani Distributors & Marketing Ltd

Place: Surat
Date: 13.05.2019



AJP
Anil Khemani
Director/CFO
DIN: 02227413

Khemani Distributors & Marketing Limited

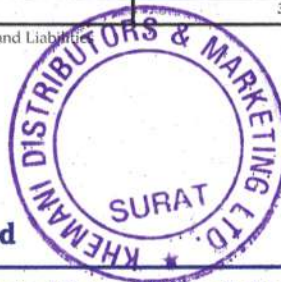
Registered Office : Plot No. D/91-92, Laxmi Narayan Industrial Estate, Nr. Baroda Rayon Corporation (BRC), Udhana, Bhestan, SURAT - 394210.
Telephone & Fax : 0261-2905031, E-mail : investors@khemanigroup.net Website : www.khemanigroup.net CIN : L74300GJ2011PLC063520

KHEMANI DISTRIBUTORS AND MARKETING LIMITED
AUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED ON MARCH 31, 2019

Particulars	for Year ended (31.03.2019)	for Year ended (31.03.2018)
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	57,435,000.00	57,435,000.00
(b) Reserves and surplus	316,683,475.00	290,470,345.00
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	374,118,475.00	347,905,345.00
2. Share application money pending allotment	-	-
3. Minority interest *	-	-
4. Non-current liabilities		
(a) Long-term borrowings	11,153,120.00	80,490,812.00
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	11,153,120.00	80,490,812.00
5. Current liabilities		
(a) Short-term borrowings	-	15,198,000.00
(b) Trade payables	-	-
(i) Total outstanding dues of Micro Enterprises and Small Enterprises	21,525.00	-
(ii) Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	5,969,475.00	15,656,283.00
(c) Other current liabilities	-	-
(d) Short-term provisions	5,330,765.00	592,681.00
Sub-total - Current liabilities	11,321,765.00	31,446,964.00
TOTAL - EQUITY AND LIABILITIES	396,593,360.00	459,843,121.00
B ASSETS		
1. Non-current assets		
(a) Fixed assets		
(i) Tangible Assets		
Gross fixed assets	12,627,793.94	5,149,977.00
less-Depreciation	4,125,532.92	3,411,433.00
Net fixed Assets	8,502,261.02	1,738,544.00
(ii) Intangible Assets	-	-
(iii) Capital work in progress	-	4,334,639.00
(iv) Intangible assets under development capital work in progress	-	-
	8,502,261.00	6,073,183.00
(b) Non-current investments	163,265,057.00	283,382,474.00
(c) Deferred tax assets (net)	981,553.00	2,079,911.00
(d) Long-term loans and advances	3,320,208.00	295,500.00
(e) Other non-current assets	-	-
Sub-total - Non-current assets	176,069,079.00	291,831,068.00
2 Current assets		
(a) Current investments	-	-
(b) Inventories	76,089,158.00	106,505,789.00
(c) Trade receivables	18,669,075.00	15,771,520.00
(d) Cash and cash equivalents	13,913,140.00	19,235,478.00
(e) Short-term loans and advances	-	-
(f) Other current assets	111,852,908.00	26,499,266.00
Sub-total - Current assets	220,524,281.00	168,012,053.00
Total -Assets	396,593,360.00	459,843,121.00

*Applicable in the case of consolidated statement of assets and Liabilities

For Khemani Distributors & Marketing Limited



A.K.
Amit Khemani
Director/CFO
DIN: 02227413

Place: Surat

Date: 13/05/2019

Khemani Distributors & Marketing Limited

KHEMANI DISTRIBUTORS & MARKETING LTD

CIN No: U74300GJ2011PLC063520
 Plot No. D 91-92, Laxminarayan Industrial Park,
 BRC Compound, Udhana, Bhestan, Surat-394210.
 Tel No.: 0261-2905031; 9825803214
 Email ID-investors@khemanigroup.net
 Website: www.khemanigroup.net

SEGMENT WISE REPORT

Amt in Lacs

	Particulars	Half Year ended on (31.03.2019)	Half Year ended on (30.09.2018)	Year ended on (31.03.2019)	Year ended on 31.03.2018
		(Audited)	(Unaudited)	(Audited)	(Audited)
1	Segment Revenue				
	(a) Segment - A	2780.021	3281.865	6061.886	6886.580
	(b) Segment - B	199.767	-158.690	41.076	183.690
	(c) Unallocated	0.000	0.000	0.000	0.000
	Total	2979.788	3123.174	6102.962	7070.270
	Less : Inter Segment Revenue				
	Net Income from operations	2979.788	3123.174	6102.962	7070.270
2	Segment Results - before tax and interest				
	(a) Segment - A	32.115	45.498	77.614	99.350
	(b) Segment - B	232.207	22.663	254.870	277.020
	(c) Unallocated	0.000	0.000	0.000	0.000
	Total	264.322	68.162	332.484	376.370
	Less :				
	i. Interest	4.847	11.956	16.804	74.320
	ii. Other Unallocated Expenditure written off				
	Total Profit before tax	259.475	56.205	315.680	302.050
3	Segment Assets - Segment Liabilities				
	Segment Assets				
	(a) Segment - A	587.266	602.582	587.266	647.210
	(b) Segment - B	3153.919	2882.860	3153.919	2831.840
	(c) Unallocated	0.000	0.000	0.000	0.000
	Total	3741.185	3485.442	3741.185	3479.050

Segment-A: FMCG
 Segment-B : Securities

Place: Surat
 Date: 13.05.2019



For Khemani Distributors & Marketing Ltd


 Amit Khemani
 Director/CFO
 DIN: 02227412

Khemani Distributors & Marketing Limited

C.P. JARIA & CO.

CHARTERED ACCOUNTANTS

M-28, SUPER TEX TOWER,
OPP. KINNARY CINEMA,
RING ROAD, SURAT-395002
PH: 2343289, 2343288
Email:cpjaria@gmail.com

Auditor's Report On Quarterly 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 Ltd

We have audited the quarterly financial results of Khemani Distributors & Marketing Ltd (Name of the company) for the quarter ended 31.03.19 (date of the quarter end) and the year to date results for the period 01.04.18 to 31.03.19, 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 quarterly 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 quarterly 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 quarter ended 31.03.19 (date of the quarter end) as well as the year to date results for the period from 01.04.18 to 31.03.19.

FOR C.P.Jaria & Co
Chartered Accountants

(P.K.Jain)
M.No.112020
FRN 104058W
PLACE : Surat
DATE : 13/05/19

