Date: 23/05/2025

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

Scrip ID / Code: KDML / 539788

Subject: Financial Results for the Half year and Year ended 31st March, 2025.

Dear Sir / Madam,

Pursuant to the provisions of Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform you that the Board of Directors of the Company in their meeting held today i.e., Wednesday, 21st May, 2025 have inter-alia, considered and approved:

1. The Audited Financial Results of the Company for the half year and year ended 31st March, 2025 and Auditors' Report thereon. A copy of the Audited Financial Results along with Auditors Report received from M/s. B Chordia & Co., Statutory Auditors of the Company are enclosed herewith.

2. As per Regulation 33(3)(d) of the Listing Regulations, the Statutory Auditors have given Unmodified Opinion on the Annual Audited Financial Results of the Company for the half year and year ended 31st March, 2025 and the declaration to that effect is also enclosed as Annexure-A.

The financial statements have already been disclosed in the outcome of the Board meeting. This intimation is being filed in compliance with the BSE circular.

Request you to please take the same on your record.

Thanking you,
For KHEMANI DISTRIBUTORS & MARKETING LIMITED

CHARMI SONI Digitally signed by CHARMI SONI Date: 2025.05.23 16:18:54 +05'30'

Charmi Soni
Company Secretary

Encl.: as above

INDEPENDENT AUDITOR'S REPORT (UNMODIFIED OPINION) ON AUDITED HALF YEAR AND YEAR ENDED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATIONS 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To
The Board of Directors /Members
M/s. Khemani Distributors & Marketing Limited
Plot No. D/91-92, Laxminarayan Industrial Park,
BRC Compound, Udhana-Bhestan Road,
Surat-394210, Gujarat

Opinion

We have audited the accompanying standalone financial results of Khemani Distributors & Marketing Limited ("the Company") for the half year and year ended 31st March, 2025, which comprise the Balance Sheet, the statement of Profit and Loss, Statement of Cash Flows for the year then ended, Statement showing Segment Reporting and notes to the financial statements, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Listing regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the Accounting standards and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and profit, and its cash flows for the half year and year ended 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

B Chordia & Co. SURAT 121083W Chartered Accountant

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material

misstatement of financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements, that give a true and fair view, in order to design audit procedures that are appropriate in circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements. To conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained upto the date of our auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and the timings of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

We provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.

For B Chordia & Co.
Chartered Accountants
F.R.N. – 121083W

B. Chordia & Co. SURAT 121083W Chartered Accountant

Vikas Chordia
(Partner)
M.N. – 158536

DATE: 21/05/2025
PLACE: Surat

UDIN - 25158536BMIRKX3815

Standalone Audited Financial Results for the Half Year and Year Ended 31.03.2025

(Rs. in Lakh)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		31.03.2025 (Audited)	30.09.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	**Income**					
	(a) Revenue from Operations	5024.95	3731.29	4473.33	8756.24	9793.85
	(b) Other Income	77.04	378.57	54.49	455.60	1,401.93
	Total Income (a+b)	**5101.98**	**4109.86**	**4527.82**	**9211.84**	**11195.78**
2	**Expenses**					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	3478.36	3390.06	3299.60	6868.42	6935.42
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	5.71	39.36	(25.27)	45.07	(14.07)
	(d) Employee benefits expense	46.84	35.63	45.54	82.47	80.57
	(e) Finance costs	25.20	26.48	5.82	51.68	20.14
	(f) Depreciation and amortisation expense	3.59	9.22	6.61	12.81	13.16
	(g) Other expenses	194.45	149.14	159.13	343.58	324.18
	Total expenses	**3754.15**	**3649.89**	**3491.42**	7404.04	**7359.40**
3	**Profit/(Loss) before exceptional and extraordinary items and tax**	1347.83	459.97	1036.40	1807.80	3836.38
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	**Profit/(Loss) before extraordinary items and tax (3-4)**	1347.83	459.97	1036.40	1807.80	3836.38
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00
7	**Profit/(Loss) before tax (5-6)**	**1347.83**	**459.97**	**1036.40**	1807.80	3836.38
8	**Tax Expenses**					
	(a) Current tax	354.80	83.20	248.13	438.00	723.13
	(b) Deffered tax	0.15	-	0.32	0.15	0.32
	Total Tax Expenses (a+b)	**354.95**	**83.20**	**248.45**	438.15	723.45
9	**Profit/(Loss) for the period from Continuing Operations (7-8)**	**992.88**	**376.77**	**787.95**	**1369.65**	**3112.92**
10	Profit/(Loss) for the period from discontinuing Operations	0.00	0.00	0.00	0.00	0.00
11	Tax Expenses of discountinung 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)**	**992.88**	**376.77**	**787.95**	**1369.65**	**3112.92**
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	8081.41	7202.36	6826.52	8081.41	6826.52
15	(i) Earning per share (before extraordinary items) (of Rs. 5/- each) (not annualised):					
	(a) Basic EPS	4.32	1.64	3.43	5.96	13.55
	(b) Diluted EPS	4.32	1.64	3.43	5.96	13.55
	(ii) Earning per share (after extraordinary items) (of Rs. 5/- each) (not annualised):					
	(a) Basic EPS	4.32	1.64	3.43	5.96	13.55
	(b) Diluted EPS	4.32	1.64	3.43	5.96	13.55
See accompanying Notes to the Financial Results						

Cont..2..

FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

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

Place: Surat
Date: 21.05.2025

Standalone Audited Statement of Assets and Liabilities for the Half Year and Year Ended 31.03.2025

(Rs. in lakh)

	Particulars	As at 31.03.2025 (Audited)	As at 31.03.2024 (Audited)
A	**EQUITY AND LIABILITIES**		
1	**Shareholder's Funds**		
	(a) Share Capital	1148.70	1148.70
	(b) Reserves and Surplus	8081.41	6826.52
	(c) Money received against share warrants	0.00	0.00
	Total Shareholders' Funds	**9230.11**	**7975.22**
2	**Share application money pending allotment**	0.00	0.00
3	**Non- Current liabilities**		
	(a) Long-Term borrowings	0.00	435.59
	(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	**0.00**	**435.59**
4	**Current liabilities**		
	(a) Short- term borrowings	546.87	0.00
	(b) Trade Payables		
	(i)Total outstanding dues of micro enterprises and small enterprises	0.15	0.29
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	318.12	224.13
	(c) Other current liabilities	0.00	0.00
	(d) Short- term provisions	12.73	24.82
	Total- Current Liabilities	**877.87**	**249.24**
	Total- Equity and Liabilities	**10107.98**	**8660.05**
B	**ASSETS**		
1	**Non- Current assets**		
	(a) Property, Plant and Equipments and Intangible Assets		
	(i) Tangible assets	215.10	219.48
	Gross fixed assets	128.03	120.40
	less-Depreciation	87.06	99.08
	Net fixed Assets	0.00	0.00
	(ii) Intangible assets	0.00	0.00
	(iii) Intangible assets under development	0.00	0.00
	(iv) Capital Work in Progress	87.06	99.08
	Total Property, Plant & Equipment	6065.23	4318.21
	(b) Non-current investments	3.36	3.51
	(c) Deferred tax assets (net)	2249.18	1598.80
	(d) Long-term loans and advances	1.00	1.00
	(e) Other non-current assets	**8405.82**	**6020.59**
	Total Non-current assets		
2	**Current assets**	0.00	0.00
	(a) Current Investments	376.80	1413.95
	(b) Inventories	315.98	250.75
	(c) Trade Receivables	134.73	190.49
	(d) Cash and Cash equivalents	0.00	0.00
	(e) Bank Balance other than Cash and Cash equivalents	0.00	0.00
	(f) Short- term loans and advances	874.65	784.27
	(g) Other Current Assets	**1702.16**	**2639.45**
	Total Current assets	**10107.98**	**8660.05**
	Total - Assets		

Cont..3..

FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

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

Place: Surat
Date: 21.05.2025

Segment wise Revenue, Results and Capital Employed

(Rs. in lakh)

Sr. No.	Particulars	Half Year Ended			Year ended
		31.03.2025	30.09.2024	31.03.2024	31.03.2025
		Audited	Unaudited	Audited	Audited
1	**Segment Revenue**				
	(1) FMCG	3713.20	3625.32	3464.22	7338.53
	(2) Securities	1311.74	105.97	1,009.11	1417.71
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	**5024.95**	**3731.29**	**4473.33**	**8756.24**
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00
	Net Sales from Operations	**5024.95**	**3731.29**	**4473.33**	**8756.24**
2	**Segment Results**				
	(Profit Before Tax and Interest)				
	(1) FMCG	6.52	19.54	9.29	26.05
	(2) Securities	1366.52	466.91	1,032.35	1833.43
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	**1373.03**	**486.45**	**1041.65**	**1859.48**
	Less:				
	(a) Financial Cost	0.17	0.28	0.06	0.45
	(1) FMCG	25.02	26.21	5.19	51.23
	(2) Securities	0.00	0.00	0.00	0.00
	(3) Unallocated	0.00	0.00	0.00	0.00
	(b) Other Unallocated Expenditure written off				
	Add:				
	(c) Un-allocable income	0.00	0.00	0.00	0.00
	Total Profit/(Loss) Before Tax	**1,347.84**	**459.96**	**1,036.40**	**1807.80**
3	**Capital Employed**				
	(Segment Assets – Segment Liabilities)	**9230.11**	**8351.06**	**7975.22**	**9230.11**
	Segment Assets				
	(1) FMCG	1577.58	1665.19	871.46	1577.58
	(2) Securities	8530.40	7375.03	7788.59	8530.40
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	**10107.98**	**9040.23**	**8660.05**	**10107.98**
	Segment Liabilities				
	(1) FMCG	329.79	290.33	244.68	329.79
	(2) Securities	548.08	398.83	440.15	548.08
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	**877.87**	**689.17**	**684.83**	**877.87**

Cont..5..

FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

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

Place: Surat
Date: 21.05.2025

Standalone Audited Cash Flow Statement for the Half Year and Year Ended 31.03.2025

(Rs. in lakh)

	Particulars		As at 31.03.2025 (Audited)	As at 31.03.2024 (Audited)
A	**CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES**			
	Net Profit Before Tax and Extra-Ordinary Items		**1,807.80**	**3,836.45**
	Adjustments for:			
	Depreciation		12.81	13.16
	Profit & Loss on sale of Assets		(0.05)	-
	Preliminary Expenses Written Off		-	-
	Interest & Finance Charges		51.68	20.14
	Operating Profit before Working Capital Changes		**1,872.24**	**3,869.75**
	Adjustments for:			
	(Increase)/Decrease in Trade Receivables		(65.23)	64.74
	(Increase)/Decrease in Inventories		1,037.15	681.81
	(Increase)/Decrease in Other Current assets		(90.38)	(14.22)
	(Increase)/Decrease in Long Term loans and advances		(650.38)	(190.91)
	(Increase)/Decrease in Short Term loans and advances		-	-
	(Increase)/Decrease in Non-current Assets		-	0.20
	Increase/(Decrease) in Trade Payables		93.86	(50.62)
	Increase/(Decrease) in Other Current Liabilities		-	-
	Increase/(Decrease) in Short term provision		(12.09)	(73.85)
	Increase/(Decrease) in Other Long-Term Borrowings		-	-
	Increase/(Decrease) in Short-Term Borrowings		546.87	(348.89)
			859.79	**68.25**
	Cash generated from operations		**2,732.03**	**3,938.00**
	Less: Income Tax paid		438.00	723.13
	Less: Earlier provision		114.76	1.11
	Net Cash generated from operations before extraordinary items		**2,179.28**	**3,213.75**
	Extraordinary items		-	-
	Net Cash Inflow / (Outflow) from Operating activities	**(A)**	**2,179.28**	**3,213.75**
B	**CASH FLOW FROM INVESTING ACTIVITIES**			
	(Purchase)/Sale of Fixed Assets		(0.74)	(9.22)
	Increase/(decrease) in Long term Loans & Advances		-	-
	Increase/(decrease) in Short term Loans & Advances		-	-
	(Purchase)/Sale of Investments		(1,747.02)	(3,282.57)
	Income from other activities		-	-
	Net Cash Inflow/(Outflow) from Investing activities	**(B)**	**(1,747.76)**	**(3,291.79)**
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		(435.59)	(282.94)
	Interest & Finance Charges		(51.68)	(20.14)
	Net Cash used in Financing activities	**(C)**	**(487.27)**	**(303.08)**
	Net Change in Cash & Cash Equivalents (A) + (B) + (C)		**(55.76)**	**(381.12)**
	Cash and Cash equivalents as at the beginning of the period		190.49	571.61
	Cash and Cash equivalents as at the end of the period		**134.73**	**190.49**

Cont..4..

FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

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

Place: Surat
Date: 21.05.2025

Notes:-

1 The above Audited Stanalone Financial Results for the Half Year and Year ended 31-03-2025 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their respective meetings held on 21-05-2025.

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 Statutory Auditors of the Company have conducted a limited review of the above standalone financial results of the Company for the Half Year ended September 30, 2024. An unqualified opinion has been issued by them thereon.

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 year/period have been regrouped/reclassified, wherever necessary to make it comparable with current period.

7 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).

8 Figures of the half year ended 31-03-2025 as reported in the Financial results are the balancing figures between audited figures in respect of the full year and the year to date figures upto to the half year ended 30-09-2024

FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

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

Place: Surat
Date : 21.05.2025

Date: 02nd May, 2024

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 Annual Audited Standalone Financial Results for the financial year ended March 31, 2025

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we hereby confirm and declare that M/s. B Chordia & Co., Chartered Accountants, Surat (FRN No. 121083W), Statutory Auditors of the Company have issued an unmodified audit report on the Audited Financial Results (Standalone) of the company, for the half year and year ended March 31, 2025.

Request you to please take the same on your record.

Thanking you,

For Khemani Distributors & Marketing Limited

AMITKUMAR VIJAYKUMAR JI KHEMANI

Digitally signed by AMITKUMAR VIJAYKUMARJI KHEMANI
Date: 2025.05.21 17:05:01 +05'30'

Amitkumar Khemani

Whole Time Director & CFO

DIN: 02227413