

9th November, 2020

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

Scrip ID / Code: KDML / 539788

Subject: Outcome of Board Meeting held on 9th November, 2020

Dear Sir / Madam,

Pursuant to the provisions 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 at their meeting held today i.e. Monday, 9th November, 2020, has inter-alia:

1. Considered and Approved the Unaudited Standalone Financial Results of the Company alongwith the Statement of Assets & Liabilities and Statement of Cash Flow for the Half Year ended 30th September, 2020.

A copy of the Unaudited Standalone Financial Results along with the Limited Review Report thereon is enclosed herewith.


The Financial Results are also available on website of the Company at www.khemanigroup.net.

The Board Meeting commenced at 2:00 p.m. and concluded at 5:10 p.m.

Kindly take the same on your record and oblige.

Thanking you,

For **KHEMANI DISTRIBUTORS & MARKETING LIMITED**


VAISHALI PUNJABI
Company Secretary & Compliance
ACS: 48695



Encl.: as above

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

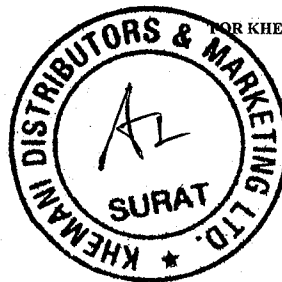
**KHEMANI**Statement of Standalone Unaudited Financial Results for the Half Year Ended 30th September, 2020

(Rs. in Lakh)

Sr. No.	Particulars	Half Year Ended		Year Ended		
		30.09.2020 (Unaudited)	31.03.2020 (Audited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)	31.03.2019 (Audited)
1	Income					
	(a) Revenue from Operations	2484.62	634.70	2037.47	2672.17	6102.96
	(b) Other Operating Income	(44.35)	344.78	26.49	371.26	242.78
	Total Income (a+b)	2440.27	979.48	2063.96	3043.44	6345.74
2	Expenses					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	1918.10	1839.70	2157.26	3996.96	5761.46
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(41.55)	2.98	26.80	29.78	13.31
	(d) Employee benefits expense	28.72	21.98	52.07	74.06	83.90
	(e) Finance costs	6.58	17.18	26.78	43.96	16.80
	(f) Depreciation and amortisation expense	7.74	8.67	4.63	13.30	7.14
	(g) Other expenses	64.06	89.33	41.09	130.42	147.45
	Total expenses	1983.65	1979.84	2308.63	4288.47	6030.06
3	Profit/(Loss) before exceptional and extraordinary items and tax	456.62	(1000.37)	(244.67)	(1245.04)	315.68
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax (3+4)	456.62	(1000.37)	(244.67)	(1245.04)	315.68
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before tax (5-6)	456.62	(1000.37)	(244.67)	(1245.04)	315.68
8	Tax Expenses					
	(a) Current tax	0.00	0.00	0.00	0.00	50.00
	(b) Deferred tax	100.46	(360.69)	0.00	(360.69)	10.98
	Total Tax Expenses	100.46	(360.69)	0.00	(360.69)	60.98
9	Profit/(Loss) for the period from Continuing Operations (7-8)	356.16	(639.67)	(244.67)	(884.35)	254.70
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	356.16	(639.67)	(244.67)	(884.35)	254.70
14	Details of Equity Share capital					
	Paid Up Share Capital	574.35	574.35	574.35	574.35	574.35
	Face value of Equity Share Capital	5.00	5.00	5.00	5.00	5.00
15	Reserves Excluding Revaluation reserve	2640.06	2283.90	2920.53	2283.90	3166.83
16	(i) Earning per share (before extraordinary items) (of Rs. 5/- each) (not annualised):					
	(a) Basic EPS	3.10	(7.70)	(2.13)	(7.70)	2.22
	(b) Diluted EPS	3.10	(7.70)	(2.13)	(7.70)	2.22
	(ii) Earning per share (after extraordinary items) (of Rs. 5/- each) (not annualised):					
	(a) Basic EPS	3.10	(7.70)	(2.13)	(7.70)	2.22
	(b) Diluted EPS	3.10	(7.70)	(2.13)	(7.70)	2.22

See accompanying note to the Financial Results

Cont..2.

Place: Surat
Date : 09/11/2020

FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

ANIL KUMAR KHEMANI
Whole Time 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.
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**KHEMANI**

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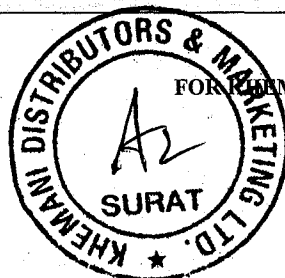
Standalone Unaudited Statement of Assets and Liabilities for the Half Year Ended 30th September, 2020

(Rs. in Lakh)

Particulars	As at	As at
	30.09.2020 (Unaudited)	31.03.2020 (Audited)
A EQUITY AND LIABILITIES		
1 Shareholder's Funds		
(a) Share Capital	574.35	574.35
(b) Reserves and Surplus	2640.06	2283.90
(c) Money received against share warrants		
Total Shareholders' Funds	3214.41	2858.25
2 Share application money pending allotment		
3 Non- Current liabilities		
(a) Long-Term borrowings	130.31	323.40
(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	130.31	323.40
4 Current liabilities		
(a) Short- term borrowings	0.00	0.00
(b) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	0.67	0.22
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	22.90	297.35
(c) Other current liabilities	0.00	52.28
(d) Short- term provisions	8.79	6.32
Total-Current Liabilities	32.36	356.16
Total - Equity and Liabilities	3377.09	3537.81
B ASSETS		
1 Non- Current assets		
(a) Fixed assets		
(i) Tangible assets		
Gross fixed assets	172.15	162.69
less-Depreciation	62.29	54.56
Net fixed Assets	109.85	108.14
(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 Fixed assets	109.85	108.14
(b) Non-current investments	1266.48	1622.25
(c) Deferred tax assets (net)	270.05	370.51
(d) Long-term loans and advances	211.34	160.22
(e) Other non-current assets	0.00	0.00
Total Non-Current assets	1747.87	2152.98
2 Current assets		
(a) Current Investments	0.00	0.00
(b) Inventories	1082.39	831.19
(c) Trade Receivables	115.08	221.00
(d) Cash and Cash equivalents	115.45	35.88
(e) Bank Balance other than Cash and Cash equivalents	0.00	0.00
(f) Short- term loans and advances	10.00	0.00
(g) Other Current Assets	196.44	188.61
Total Current assets	1519.36	1276.69
Total - Assets	3377.09	3537.81

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FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

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

Place: Surat

Date : 09/11/2020

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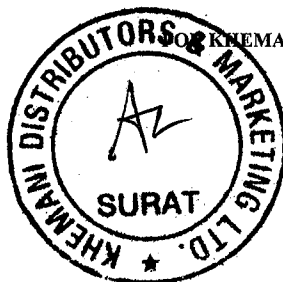
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Standalone Unaudited Cash Flow Statement for the Half Year Ended 30th September, 2020


(in Rs.)

Particulars	As at	As at
	30.09.2020 (Unaudited)	31.03.2020 (Audited)
A CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extra-Ordinary Items	4,56,61,659.68	(12,45,03,957.00)
Adjustments for:		
Depreciation	7,73,653.78	13,30,081.00
Preliminary Expenses Written Off	0.00	0.00
Interest & Finance Charges	0.00	0.00
Operating Profit before Working Capital Changes	4,64,35,313.46	(12,31,73,876.00)
Adjustments for:		
(Increase)/Decrease in Trade Receivables	1,05,92,190.00	(34,31,098.00)
(Increase)/Decrease in Inventories	(2,51,19,462.00)	(70,30,308.00)
(Increase)/Decrease in Loan & advances	(51,11,835.00)	(1,27,01,646.00)
(Increase)/Decrease in Other Current assets	(7,82,925.48)	9,29,91,664.00
(Increase)/Decrease in Long Term loans and advances	0.00	0.00
(Increase)/Decrease in Short Term loans and advances	0.00	0.00
(Increase)/Decrease in Non-current Assets	0.00	0.00
Increase/(Decrease) in Trade Payables	(2,73,99,170.05)	2,37,65,518.00
Increase/(Decrease) in Other Current Liabilities	(52,27,561.00)	52,27,561.00
Increase/(Decrease) in Short term provision	2,46,948.00	(46,99,024.00)
Increase/(Decrease) in Other Long-Term Borrowings	0.00	0.00
Increase/(Decrease) in Short-Term Borrowings	0.00	0.00
Cash generated from operations	(5,28,01,815.53)	9,41,22,667.00
Less: Income Tax paid	(63,66,502.07)	(2,90,51,209.00)
Add: Earlier provision added back	0.00	1,41,436.00
Net Cash generated from operations before extraordinary items	(63,66,502.07)	(2,89,09,773.00)
Extraordinary items	0.00	0.00
Net Cash Inflow / (Outflow) from Operating activities (A)	(63,66,502.07)	(2,89,09,773.00)
B CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Sale of Fixed Assets	(9,45,322.00)	(36,41,610.00)
Increase/(decrease) in Long term Loans & Advances	0.00	0.00
Increase/(decrease) in Short term Loans & Advances	(10,00,000.00)	0.00
(Purchase)/Sale of Investments	3,55,77,294.07	10,39,644.00
Income from other activities	0.00	0.00
Net Cash Inflow/(Outflow) from Investing activities (B)	3,36,31,972.07	(26,01,966.00)
C CASH FLOW FROM FINANCING ACTIVITIES		
Interest & Finance Charges	0.00	0.00
Proceeds from Shares Issued	0.00	0.00
Proceeds / (Repayment) : Short Term Borrowing	0.00	0.00
Proceeds / (Repayment) : Long Term Liabilities	0.00	0.00
Proceeds / (Repayment) : Long Term Borrowing	(1,93,08,725.00)	2,11,86,711.00
Net Cash used in Financing activities (C)	(1,93,08,725.00)	2,11,86,711.00
Net Change in Cash & Cash Equivalents (A) + (B) + (C)	79,56,745.00	(1,03,25,028.00)
Cash and Cash equivalents as at the beginning of the period	35,88,112.00	1,39,13,140.00
Cash and Cash equivalents as at the end of the period	1,15,44,857.00	35,88,112.00

Cont..4..

Place: Surat
Date : 09/11/2020

KHEMANI DISTRIBUTORS & MARKETING LIMITED


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 (DIN: 02227413)
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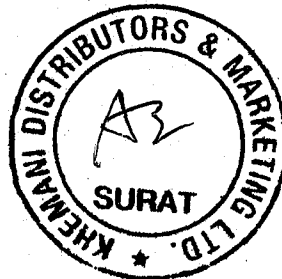
Segment wise Revenue, Results and Capital Employed

(Rs. in Lakh)

Sr. No.	Particulars	Half Year Ended			Year ended
		30.09.2020	31.03.2020	30.09.2019	31.03.2020
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	(1) FMCG	1980.53	1959.46	2286.04	4245.50
	(2) Securities	459.74	(1324.76)	(248.57)	(1573.32)
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	2440.27	634.70	2037.47	2672.17
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00
	Net Sales from Operations	2440.27	634.70	2037.47	2672.17
2	Segment Results				
	(Profit Before Tax and Interest)				
	(1) FMCG	3.47	14.04	11.13	25.16
	(2) Securities	459.74	(997.22)	(229.02)	(1226.25)
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	463.20	(983.19)	(217.90)	(1201.08)
	Less:				
	(a) Financial Cost	0.00	0.00	0.00	0.00
	(1) FMCG	0.24	0.00	0.00	0.00
	(2) Securities	6.35	17.18	26.78	43.96
	(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 Before Tax	456.617	(1000.37)	(244.67)	(1245.04)
3	Capital Employed				
	(Segment assets – Segment Liabilities)				
	Segment Assets				
	(1) FMCG	945.09	1127.06	635.90	1127.06
	(2) Securities	2431.99	2410.75	3497.96	2410.75
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	3377.09	3537.81	4133.85	3537.81
	Segment Liabilities				
	(1) FMCG	35.92	68.49	37.25	68.49
	(2) Securities	126.75	611.06	601.73	611.06
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	162.67	679.56	638.98	679.56

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FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED



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

Place: Surat

Date : 09/11/2020

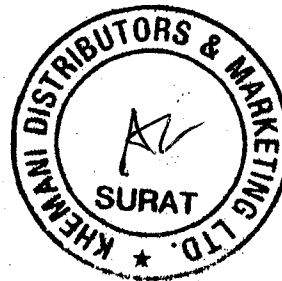
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Notes:-

- 1 The above Financial Results for the half year ended 30th September, 2020 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 9th November, 2020 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The above financials have been prepared in accordance with AS-25 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 and other recognized Accounting practices and policies to the extent applicable.
- 3 The Statutory Auditor of the Company has carried out a "Limited Review" on the financial results for the half year ended 30th September, 2020 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have expressed his unqualified opinion. These financial results are available on the Company's Website.
- 4 The Company has issued Bonus equity shares in the proportion of 1 (One) equity Share of Rs. 5/- each fully paid-up for 1 (One) Equity Share of Rs. 5/- each fully paid-up of the Company in 9th Annual General Meeting held on 16th September, 2020. Further, as per the In-principle granted by BSE Limited vide letter dated 1st October, 2020, the Board of Directors have allotted 1,14,87,000 Equity Shares of Rs. 5/- each in their Board Meeting held on 9th October, 2020. The Company has received Listing Approval for Bonus Shares on 13th October, 2020 and Trading Approval on 14th October, 2020. Accordingly, Shareholders were allowed to trade in the Bonus Securities w.e.f. 15th October, 2020.
- 5 The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemptions available to the Companies Listed with SME Exchange.
- 6 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.
- 7 The Figures for the previous half year / year have been regrouped / reclassified, wherever necessary to confirm to current period / year classification.

FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED




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

Place: Surat

Date : 09/11/2020

Khemani Distributors & Marketing Limited

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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

UDIN: 20112020AAAAEI5418

LIMITED REVIEW REPORT

To,
Board of Directors
Khemani Distributors & Marketing Ltd

We have reviewed the accompanying statement of standalone unaudited financial results of **KHEMANI DISTRIBUTORS & MARKETING LIMITED** for the half yearly ended **September, 2020**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR C.P.Jaria & Co
Chartered Accountants

P.K. Jain
(P.K.Jain)

M.No.112020

FRN 104058W

PLACE : Surat

DATE : 09/11/20

