



UDIN: 22158536BCPPOB5229

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, 2022**. 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 B CHORDIA & CO.
F.R.N. – 121083W

VIKAS
CHORDIA

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VIKAS CHORDIA
Date: 2022.11.09
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VIKAS CHORDIA

(Partner)

M.No. 158536

Place: Surat

Date: 09/11/2022

Standalone Un-audited Financial Results for the Half Year Ended 30-09-2022

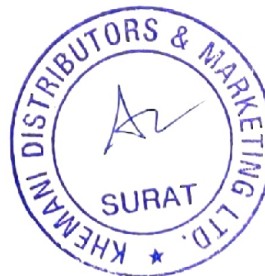
(Rs. in Lakh)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		30.09.2022	31.03.2022	30.09.2021	31.03.2022	31.03.2021
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	3516.99	2882.21	3937.03	6819.24	6142.40
	(b) Other Operating Income	328.44	1.11	65.20	66.31	(11.82)
	Total Income (a+b)	3845.43	2883.32	4002.23	6885.55	6130.58
2	Expenses					
	(a) Cost of materials consumed		0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	3302.22	3105.60	2628.02	5733.62	4538.91
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade			(6.72)	30.11	(87.02)
	(d) Employee benefits expense	18.63	36.83	31.38	71.90	69.27
	(e) Finance costs	33.38	40.51	20.21	29.71	25.79
	(f) Depreciation and amortisation expense	17.70	9.50	8.35	16.95	17.90
	(g) Other expenses	9.00	8.60	87.79	232.46	131.29
	Total expenses	3482.92	3345.71	2769.04	6114.75	4696.14
3	Profit/(Loss) before exceptional and extraordinary items and tax	362.51	(462.40)	1,233.19	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)	362.51	(462.40)	1233.19	770.80	1434.44
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before tax (5-6)	362.51	(462.40)	1233.19	770.80	1434.44
8	Tax Expenses					
	(a) Current tax	22.50	149.04	29.00	178.04	1.02
	(b) Deferred tax	21.32	(1.01)	10.75	9.74	335.88
	Total Tax Expenses	43.82	148.03	39.75	187.78	336.90
9	Profit/(Loss) for the period from Continuing Operations (7-8)	318.69	(610.43)	1193.44	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)	318.69	(610.43)	1193.44	583.02	1,097.54
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	3512.79	3198.19	3937.08	3198.19	2743.63
15	(i) Earning per share (before extraordinary items) (of Rs. 5/- each) (not annualised):					
	(a) Basic EPS	1.39	(2.66)	5.19	2.54	4.78
	(b) Diluted EPS	1.39	(2.66)	5.19	2.54	4.78
	(ii) Earning per share (after extraordinary items) (of Rs. 5/- each) (not annualised):					
	(a) Basic EPS	1.39	(2.66)	5.19	2.54	4.78
	(b) Diluted EPS	1.39	(2.66)	5.19	2.54	4.78

See accompanying Notes to the Financial Results

Cont. 2.

FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

Place: Surat
Date: 09/11/2022



AMITKUMAR KHEMANI
Whole Time Director and 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 Unaudited Statement of Assets and Liabilities for the Half Year Ended 30-09-2022

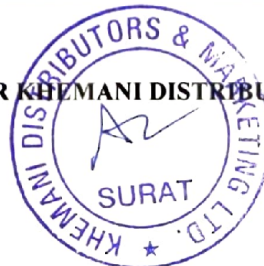
(Rs. in lakh)

Particulars	As at	As at
	30.09.2022 (Unaudited)	31.03.2022 (Audited)
A EQUITY AND LIABILITIES		
1 Shareholder's Funds		
(a) Share Capital	1148.70	1148.70
(b) Reserves and Surplus	3512.79	3198.19
(c) Money received against share warrants	0.00	0.00
Total Shareholders' Funds	4661.49	4346.89
2 Share application money pending allotment	0.00	0.00
3 Non- Current liabilities		
(a) Long-Term borrowings	126.65	124.65
(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	126.65	124.65
4 Current liabilities		
(a) Short- term borrowings	947.47	363.42
(b) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	2.11	1.68
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	37.23	131.97
(c) Other current liabilities	0.00	0.00
(d) Short- term provisions	35.84	12.06
Total- Current Liabilities	1022.64	509.13
Total- Equity and Liabilities	5810.78	4980.68
B ASSETS		
1 Non- Current assets		
(a) Property, Plant & Equipment		
(i) Tangible assets		
Gross fixed assets	209.96	209.96
less-Depreciation	98.41	89.40
Net fixed Assets	111.55	120.56
(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	111.55	120.56
(b) Non-current investments	921.66	950.58
(c) Deferred tax assets (net)	3.57	24.89
(d) Long-term loans and advances	1687.09	110.02
(e) Other non-current assets	1.20	1.20
Total Non-current assets	2725.07	1207.25
2 Current assets		
(a) Current Investments	0.00	0.00
(b) Inventories	1983.97	1871.48
(c) Trade Receivables	315.30	310.88
(d) Cash and Cash equivalents	204.62	547.00
(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	581.83	1044.09
Total Current assets	3085.72	3773.45
Total - Assets	5810.78	4980.69

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FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

Place: Surat
Date: 09/11/2022



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Standalone Unaudited Cash Flow Statement for the Half Year Ended 30-09-2022

(Rs. in lakh)

Particulars	As at	As at
	30.09.2022 (Unaudited)	31.03.2022 (Audited)
A CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extra-Ordinary Items	362.51	770.80
Adjustments for:		
Depreciation	9.00	16.95
Preliminary Expenses Written Off	-	-
Interest & Finance Charges	17.70	29.71
Operating Profit before Working Capital Changes	389.21	817.46
Adjustments for:		
(Increase)/Decrease in Trade Receivables	(4.42)	(161.26)
(Increase)/Decrease in Inventories	(112.49)	(512.33)
(Increase)/Decrease in Other Current assets	462.26	241.58
(Increase)/Decrease in Long Term loans and advances	(1,577.07)	39.89
(Increase)/Decrease in Short Term loans and advances	-	-
(Increase)/Decrease in Non-current Assets	-	-
Increase/(Decrease) in Trade Payables	(94.31)	96.63
Increase/(Decrease) in Other Current Liabilities	-	-
Increase/(Decrease) in Short term provision	23.78	1.52
Increase/(Decrease) in Other Long-Term Borrowings	-	-
Increase/(Decrease) in Short-Term Borrowings	584.04	363.42
	(718.21)	69.44
Cash generated from operations	(329.00)	886.89
Less: Income Tax paid	22.50	178.04
Less: Earlier provision	4.09	128.45
Net Cash generated from operations before extraordinary items	(355.60)	580.40
Extraordinary items	-	-
Net Cash Inflow / (Outflow) from Operating activities (A)	(355.60)	580.40
B CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Sale of Fixed Assets	-	(21.83)
Increase/(decrease) in Long term Loans & Advances	-	-
Increase/(decrease) in Short term Loans & Advances	-	-
(Purchase)/Sale of Investments	28.92	105.41
Income from other activities	-	-
Net Cash Inflow/(Outflow) from Investing activities (B)	28.92	83.58
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	2.00	(199.97)
Interest & Finance Charges	(17.70)	(29.71)
Net Cash used in Financing activities (C)	(15.70)	(229.68)
Net Change in Cash & Cash Equivalents (A) + (B) + (C)	(342.37)	434.31
Cash and Cash equivalents as at the beginning of the period	547.00	112.69
Cash and Cash equivalents as at the end of the period	204.63	547.00

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FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED



Place: Surat

Date: 09/11/2022

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Segment wise Revenue, Results and Capital Employed

(Rs. in lakh)

Sr. No.	Particulars	Half Year Ended		Year ended	
		30.09.2022	31.03.2022	30.09.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	(1) FMCG	3528.15	3350.31	2765.60	6115.91
	(2) Securities	(11.16)	(467.00)	1,236.64	769.64
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	3516.99	2883.31	4002.24	6885.55
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00
	Net Sales from Operations	3516.99	2883.31	4002.24	6885.55
2	Segment Results (Profit Before Tax and Interest)				
	(1) FMCG	90.26	15.08	17.12	32.20
	(2) Securities	289.94	(467.99)	1,236.28	768.29
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	380.21	(452.91)	1253.40	800.49
	Less:				
	(a) Financial Cost				
	(1) FMCG	9.78	0.99	1.76	2.75
	(2) Securities	7.92	8.49	18.45	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	362.51	(462.39)	1233.19	770.80
3	Capital Employed (Segment assets – Segment Liabilities)	4661.49	4346.89	5085.77	4346.89
	Segment Assets				
	(1) FMCG	1682.50	1480.18	1162.74	1480.18
	(2) Securities	4128.28	3500.51	4137.48	3500.51
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	5810.78	4980.69	5300.22	4980.69
	Segment Liabilities				
	(1) FMCG	408.53	503.22	112.65	503.22
	(2) Securities	740.76	130.57	101.80	130.57
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	1149.29	633.80	214.45	633.80

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FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED



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

Place: Surat
Date: 09/11/2022

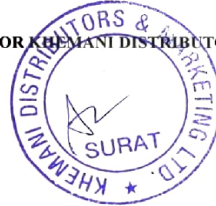
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Notes:-

- 1 The above Financial Results for the half year ended 30-09-2022 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 09-11-2022.
- 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 Statutory Auditor of the Company has carried out a "Limited Review" on the financial results for the half year ended 30-09-2022 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have expressed his unqualified 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 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 : 09/11/2022

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