

Date: 12/11/2025

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

Scrip ID / Code: KDML / 539788

Subject: Outcome of Board Meeting held on 12th November, 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, 12th November, 2025 have inter-alia, considered and approved the following major businesses:

1. Considered and approved Unaudited Financial Results of the Company along with the Statement of Assets & Liabilities, Profit & loss and Cash Flow Statement for the Half Year ended 30th September, 2025.

The Financial Results have been subjected to limited review by M/s. B Chordia & Co., Statutory Auditor of the Company. A copy of said Financial Results and Limited Review Report issued by the Auditors is enclosed herewith.

The Board Meeting commenced at 04:00 PM and concluded at 05:20 PM

Request you to please take the same on your record.

Thanking you,
For Khemani Distributors & Marketing Limited

Charmi Soni
Company Secretary

Encl.: as above

Khemani Distributors & Marketing Limited

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 30, 2025**. 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.,
Chartered Accountants
FRN: 121083W

VIKAS
CHORDIA
Digitally signed
by VIKAS
CHORDIA
Date: 2025.11.12
12:49:55 +05'30'



CA Vikas Chordia

Partner

M. No. 158536

Place : Surat

Date : 12/11/2025

UDIN - 25158536BMIROS9748

Standalone Audited Financial Results for the Half Year and Year Ended 30.09.2025

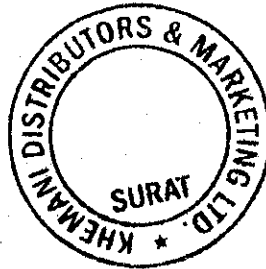
(Rs. in Lakh)

| Sr. No. | Particulars | Half Year Ended | | | Year Ended | |
|---------|--|-----------------|----------------|----------------|----------------|-----------------|
| | | 30.09.2025 | 31.03.2025 | 30.09.2024 | 31.03.2025 | 31.03.2024 |
| | | (Unaudited) | (Audited) | (Unaudited) | (Audited) | (Audited) |
| 1 | Income | | | | | |
| | (a) Revenue from Operations | 4956.04 | 5024.95 | 3731.29 | 8756.24 | 9793.85 |
| | (b) Other Income | 833.22 | 77.04 | 378.57 | 455.60 | 1,401.93 |
| | Total Income (a+b) | 5789.26 | 5101.98 | 4109.86 | 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 | 4513.08 | 3478.36 | 3390.06 | 6868.42 | 6935.42 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | -176.25 | 5.71 | 39.36 | 45.07 | (14.07) |
| | (d) Employee benefits expense | 43.81 | 46.84 | 35.63 | 82.47 | 80.57 |
| | (e) Finance costs | 1.30 | 25.20 | 26.48 | 51.68 | 20.14 |
| | (f) Depreciation and amortisation expense | 5.12 | 3.59 | 9.22 | 12.81 | 13.16 |
| | (g) Other expenses | 247.30 | 194.45 | 149.14 | 343.58 | 324.18 |
| | Total expenses | 4634.36 | 3754.15 | 3649.89 | 7404.04 | 7359.40 |
| 3 | Profit/(Loss) before exceptional and extraordinary items and tax | 1154.90 | 1347.83 | 459.97 | 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) | 1154.90 | 1347.83 | 459.97 | 1807.80 | 3836.38 |
| 6 | Extraordinary items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | Profit/(Loss) before tax (5-6) | 1154.90 | 1347.83 | 459.97 | 1807.80 | 3836.38 |
| 8 | Tax Expenses | | | | | |
| | (a) Current tax | 210.25 | 354.80 | 83.20 | 438.00 | 723.13 |
| | (b) Deferred tax | | 0.15 | | 0.15 | 0.32 |
| | Total Tax Expenses (a+b) | 210.25 | 354.95 | 83.20 | 438.15 | 723.45 |
| 9 | Profit/(Loss) for the period from Continuing Operations (7-8) | 944.65 | 992.88 | 376.77 | 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 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) | 944.65 | 992.88 | 376.77 | 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 | 9025.32 | 8081.41 | 7202.36 | 8081.41 | 6826.52 |
| 15 | (i) Earning per share (before extraordinary items) (of Rs. 5/- each) (not annualised): | | | | | |
| | (a) Basic EPS | 4.11 | 4.32 | 1.64 | 5.96 | 13.55 |
| | (b) Diluted EPS | 4.11 | 4.32 | 1.64 | 5.96 | 13.55 |
| | (ii) Earning per share (after extraordinary items) (of Rs. 5/- each) (not annualised): | | | | | |
| | (a) Basic EPS | 4.11 | 4.32 | 1.64 | 5.96 | 13.55 |
| | (b) Diluted EPS | 4.11 | 4.32 | 1.64 | 5.96 | 13.55 |

See accompanying Notes to the Financial Results

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FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED



Handwritten Signature

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

Place: Surat
Date: 12.11.2025

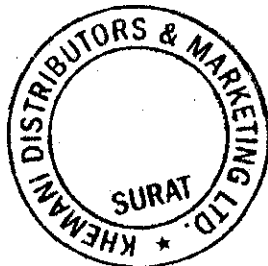
Standalone Audited Statement of Assets and Liabilities for the Half Year and Year Ended 30.09.2025

(Rs. in lakh)

| Particulars | | As at | As at |
|-------------|---|---------------------------|-------------------------|
| | | 30.09.2025 (Unaudited) | 31.03.2025 (Audited) |
| A | EQUITY AND LIABILITIES | | |
| 1 | Shareholder's Funds | | |
| | (a) Share Capital | 1148.70 | 1148.70 |
| | (b) Reserves and Surplus | 9025.32 | 8081.41 |
| | (c) Money received against share warrants | 0.00 | 0.00 |
| | Total Shareholders' Funds | 10174.02 | 9230.11 |
| 2 | Share application money pending allotment | | 0.00 |
| 3 | Non- Current liabilities | | |
| | (a) Long-Term borrowings | 172.00 | 0.00 |
| | (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 | 172.00 | 0.00 |
| 4 | Current liabilities | | |
| | (a) Short- term borrowings | 257.00 | 546.87 |
| | (b) Trade Payables | | |
| | (i) Total outstanding dues of micro enterprises and small enterprises | 0.75 | 0.15 |
| | (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises | 318.80 | 318.12 |
| | (c) Other current liabilities | 0.00 | 0.00 |
| | (d) Short- term provisions | 228.33 | 12.73 |
| | Total- Current Liabilities | 804.89 | 877.87 |
| | Total- Equity and Liabilities | 11150.90 | 10107.98 |
| B | ASSETS | | |
| 1 | Non- Current assets | | |
| | (a) Property, Plant and Equipments and Intangible Assets | | |
| | (i) Tangible assets | | |
| | Gross fixed assets | 289.57 | 215.10 |
| | less-Depreciation | 133.15 | 128.03 |
| | Net fixed Assets | 156.42 | 87.06 |
| | (ii) Intangible assets | 0.00 | 0.00 |
| | (iii) Intangible assets under development | 0.00 | 0.00 |
| | (iv) Capital Work in Progress | 0.00 | 0.00 |
| | Total Property, Plant & Equipment | 156.42 | 87.06 |
| | (b) Non-current investments | 6365.67 | 6065.23 |
| | (c) Deferred tax assets (net) | 3.36 | 3.36 |
| | (d) Long-term loans and advances | 2685.68 | 2249.18 |
| | (e) Other non-current assets | 1.00 | 1.00 |
| | Total Non-current assets | 9212.12 | 8405.82 |
| 2 | Current assets | | |
| | (a) Current Investments | 0.00 | 0.00 |
| | (b) Inventories | 473.48 | 376.80 |
| | (c) Trade Receivables | 402.62 | 315.98 |
| | (d) Cash and Cash equivalents | 51.42 | 134.73 |
| | (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 | 1011.27 | 874.65 |
| | Total Current assets | 1938.78 | 1702.16 |
| | Total - Assets | 11150.90 | 10107.98 |

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FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED



Place: Surat
Date: 12.11.2025


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

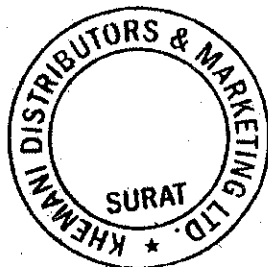
Standalone Audited Cash Flow Statement for the Half Year and Year Ended 30.09.2025

(Rs. in lakh)

| Particulars | As at | As at |
|--|---------------------------|-------------------------|
| | 30.09.2025 (Unaudited) | 31.03.2025 (Audited) |
| A CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES | | |
| Net Profit Before Tax and Extra-Ordinary Items | 1,154.90 | 1,807.80 |
| Adjustments for: | | |
| Depreciation | 5.12 | 12.81 |
| Profit & Loss on sale of Assets | - | (0.05) |
| Preliminary Expenses Written Off | - | - |
| Interest & Finance Charges | 1.30 | 51.68 |
| Operating Profit before Working Capital Changes | 1,161.32 | 1,872.24 |
| Adjustments for: | | |
| (Increase)/Decrease in Trade Receivables | (86.64) | (65.23) |
| (Increase)/Decrease in Inventories | (96.68) | 1,037.15 |
| (Increase)/Decrease in Other Current assets | (136.62) | (90.38) |
| (Increase)/Decrease in Long Term loans and advances | (436.50) | (650.38) |
| (Increase)/Decrease in Short Term loans and advances | - | - |
| (Increase)/Decrease in Non-current Assets | - | - |
| Increase/(Decrease) in Trade Payables | 1.28 | 93.86 |
| Increase/(Decrease) in Other Current Liabilities | - | - |
| Increase/(Decrease) in Short term provision | 215.61 | (12.09) |
| Increase/(Decrease) in Other Long-Term Borrowings | - | - |
| Increase/(Decrease) in Short-Term Borrowings | (289.87) | 546.87 |
| Cash generated from operations | (829.42) | 859.79 |
| Less: Income Tax paid | 210.25 | 438.00 |
| Less: Earlier provision | 0.75 | 114.76 |
| Net Cash generated from operations before extraordinary items | 120.90 | 2,179.28 |
| Extraordinary items | - | - |
| Net Cash Inflow / (Outflow) from Operating activities (A) | 120.90 | 2,179.28 |
| B CASH FLOW FROM INVESTING ACTIVITIES | | |
| (Purchase)/Sale of Fixed Assets | (74.47) | (0.74) |
| Increase/(decrease) in Long term Loans & Advances | - | - |
| Increase/(decrease) in Short term Loans & Advances | - | - |
| (Purchase)/Sale of Investments | (300.44) | (1,747.02) |
| Income from other activities | - | - |
| Net Cash Inflow/(Outflow) from Investing activities (B) | (374.91) | (1,747.76) |
| 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 | 172.00 | (435.59) |
| Interest & Finance Charges | (1.30) | (51.68) |
| Net Cash used in Financing activities (C) | 170.70 | (487.27) |
| Net Change in Cash & Cash Equivalents (A) + (B) + (C) | (83.31) | (55.76) |
| Cash and Cash equivalents as at the beginning of the period | 134.73 | 190.49 |
| Cash and Cash equivalents as at the end of the period | 51.42 | 134.73 |

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FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED




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

Place: Surat

Date: 12.11.2025

Segment wise Revenue, Results and Capital Employed

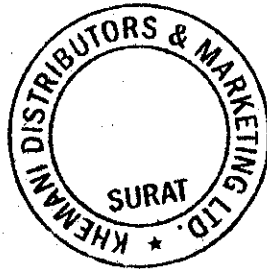
(Rs. in lakh)


| Sr. No. | Particulars | Half Year Ended | | | Year ended |
|---------|---|-----------------|-----------------|----------------|-----------------|
| | | 30.09.2025 | 31.03.2025 | 30.09.2024 | 31.03.2025 |
| | | Unaudited | Audited | Unaudited | Audited |
| 1 | Segment Revenue | | | | |
| | (1) FMCG | 4590.62 | 3713.20 | 3625.32 | 7338.53 |
| | (2) Securities | 365.41 | 1,311.74 | 105.97 | 1417.71 |
| | (3) Unallocated | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total | 4956.04 | 5024.95 | 3731.29 | 8756.24 |
| | Less: Inter Segment Revenue | 0.00 | 0.00 | 0.00 | 0.00 |
| | Net Sales from Operations | 4956.04 | 5024.95 | 3731.29 | 8756.24 |
| 2 | Segment Results | | | | |
| | (Profit Before Tax and Interest) | | | | |
| | (1) FMCG | 18.74 | 6.52 | 19.54 | 26.05 |
| | (2) Securities | 1137.46 | 1,366.52 | 466.91 | 1833.43 |
| | (3) Unallocated | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total | 1156.20 | 1373.03 | 486.45 | 1859.48 |
| | Less: | | | | |
| | (a) Financial Cost | | | | |
| | (1) FMCG | 0.30 | 0.17 | 0.28 | 0.45 |
| | (2) Securities | 1.01 | 25.02 | 26.21 | 51.23 |
| | (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 | 1,154.90 | 1,347.84 | 459.96 | 1807.80 |
| 3 | Capital Employed | | | | |
| | (Segment Assets – Segment Liabilities) | 10174.02 | 9230.11 | 8351.06 | 9230.11 |
| | Segment Assets | | | | |
| | (1) FMCG | 1894.49 | 1577.58 | 1665.19 | 1577.58 |
| | (2) Securities | 9256.41 | 8530.40 | 7375.03 | 8530.40 |
| | (3) Unallocated | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total | 11150.90 | 10107.98 | 9040.23 | 10107.98 |
| | Segment Liabilities | | | | |
| | (1) FMCG | 607.40 | 329.79 | 290.33 | 329.79 |
| | (2) Securities | 369.48 | 548.08 | 398.83 | 548.08 |
| | (3) Unallocated | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total | 976.89 | 877.87 | 689.17 | 877.87 |

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FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

Place: Surat
Date: 12.11.2025



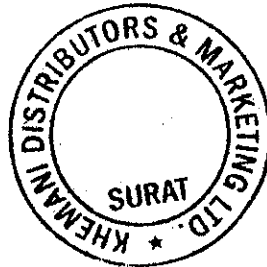

 AMITKUMAR KHEMANI
 Whole Time Director & CFO
 (DIN: 02227413)

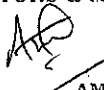
Notes:-

- 1 The above Audited Stanalone Financial Results for the Half Year and Year ended 30-09-2025 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 12.11.2025.
- 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, 2025. 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 30-09-2025 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 31-03-2025

FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

Place: Surat
Date : 12.11.2025




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