

**KHANDELWAL EXTRACTIONS LTD.**

51/47 , NAYAGANJ,  
KANPUR-208001  
Phones: 2313195, 2319610  
Mobile No.: 09415330630  
Email Id : kelknp@yahoo.com  
Website: [www.khandelwalextractions.com](http://www.khandelwalextractions.com)  
CIN : L24241UP1981PLC005282

Ref. No. HO/SECY/20-21/33/

Dt: 06<sup>th</sup> November, 2020

To,  
The Listing Manager  
BSE Ltd.  
The Department of Corporate Services  
PJ Towers, Dalal Street  
**MUMBAI.-400001**

**Listing Centre:** [listing.bseindia.com](http://listing.bseindia.com)

**Re: Submission of Un-audited Financial Results for the Quarter and Half year ended  
30<sup>th</sup> September, 2020**

Dear Sir/Ma'am,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Un-audited financial results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2020 duly approved in the Board meeting held on Friday, 06<sup>th</sup> November, 2020.

Please take note of the same.

Thanking You.

Yours faithfully,  
For Khandelwal Extractions Limited



Surabhi Pasari  
(Company Secretary)

**Encl: As above**

Independent Auditor's Review Report on Unaudited Quarterly Year to date Financial Results of  
KHANDELWAL EXTRACTIONS LIMITED pursuant to the Regulation 33 of SEBI (Listing  
Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to,

The Board of Directors of

KHANDELWAL EXTRACTIONS LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of KHANDELWAL EXTRACTIONS LIMITED (the Company) for the period ended September 30, 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.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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.
3. 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 GUPTA VAISH & CO.  
Chartered Accountants  
Registration Number 005087C

*Rajendra Kumar Gupta*  
RAJENDRA KUMAR GUPTA  
(PARTNER)

Membership No. 073250

UDIN : 20073250AAAA B59074

Place : Kanpur  
Date: 06.11.2020

**KHANDELWAL EXTRACTIONS LIMITED**  
 Regd. Office: 51/47, Naya Ganj, Kanpur  
 CIN: L24241UP1981PLC005282  
**STATEMENT OF UNAUDITED FINANCIAL RESULTS**  
**FOR THE QUARTER AND HALF YEAR ENDED 30.09.2020**

PARTICULARS	(Rs. In Lakhs)					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue From Operations	-	-	-	-	-	-
II. Other Income	4.20	4.49	4.60	8.69	9.82	18.96
III. Total Revenue	4.20	4.49	4.60	8.69	9.82	18.96
IV. Expenses						
a. Cost of Materials Consumed	-	-	-	-	-	-
b. Changes in Inventories of Finished Goods	-	-	-	-	-	-
c. Employees Benefit Expense	6.66	5.91	7.52	12.57	15.04	28.56
d. Finance Cost	1.82	1.79	2.73	3.61	5.42	10.80
e. Depreciation and amortisation expense	1.25	1.25	1.25	2.50	2.50	5.14
f. Electricity Expenses	0.75	0.30	1.27	1.05	3.56	4.86
g. Other Expenses	4.05	2.75	4.28	6.80	8.89	24.38
<b>Total Expenses</b>	<b>14.53</b>	<b>12.00</b>	<b>17.05</b>	<b>26.53</b>	<b>35.41</b>	<b>73.74</b>
V. Profit/(loss) before exceptional and extraordinary items and tax	(10.33)	(7.51)	(12.45)	(17.84)	(25.59)	(54.78)
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/(loss) before extraordinary items and tax	(10.33)	(7.51)	(12.45)	(17.84)	(25.59)	(54.78)
VIII. Extraordinary Items	-	-	-	-	-	-
IX. Profit/(loss) before tax	(10.33)	(7.51)	(12.45)	(17.84)	(25.59)	(54.78)
X. Tax Expense	-	-	-	-	-	(11.50)
XI. Profit/(loss) for the period	(10.33)	(7.51)	(12.45)	(17.84)	(25.59)	(43.28)
XII. Other Comprehensive Income	-	-	0.34	-	0.34	0.72
XIII. Total Comprehensive Income	(10.33)	(7.51)	(12.11)	(17.84)	(25.25)	(42.56)
XIV. Paid up Equity Share Capital (Face Value of Rs. 10/-each)	-	-	-	-	-	85.01
XV. Earning Per Share (of Rs. 10 each) (in Rs.) Basic & Diluted [Not Annualised]	(1.22)	(0.88)	-	(2.10)	-	(5.01)



**STATEMENT OF ASSETS AND LIABILITIES**


	(Rs. in Lakhs)	
	As at 30.09.2020 (unaudited)	As at 31.03.2020 (audited)
<b>A. ASSETS</b>		
<b>(1) NON-CURRENT ASSETS</b>		
(a) PROPERTY, PLANT AND EQUIPMENT	87.80	94.67
<b>(b) FINANCIAL ASSETS</b>		
(i) LONG TERM LOANS AND ADVANCES	4.22	5.70
(ii) DEFERRED TAX	29.15	29.15
<b>SUB-TOTAL - NON-CURRENT ASSETS</b>	<b>121.17</b>	<b>129.52</b>
<b>(2) CURRENT ASSETS</b>		
(a) INVENTORIES	1.81	1.81
<b>(b) FINANCIAL ASSETS</b>		
(i) INVESTMENTS	-	10.72
(ii) CASH AND BANK BALANCES	61.59	54.89
(iii) SHORT-TERM LOANS AND ADVANCES	79.00	79.00
(c) CURRENT TAX ASSET (NET)	1.38	1.08
<b>(c) OTHER CURRENT ASSETS</b>	<b>82.02</b>	<b>80.90</b>
<b>SUB-TOTAL - CURRENT ASSETS</b>	<b>225.80</b>	<b>228.40</b>
<b>TOTAL - ASSETS</b>	<b>346.97</b>	<b>357.92</b>
<b>B. EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) EQUITY SHARE CAPITAL	88.01	88.01
(b) OTHER EQUITY:		
(i) RESERVES AND SURPLUS	98.33	116.89
<b>SUB-TOTAL - EQUITY</b>	<b>186.34</b>	<b>204.90</b>
<b>LIABILITIES</b>		
<b>(1) NON-CURRENT LIABILITIES</b>		
(a) LONG TERM LIABILITIES	-	-
<b>SUB-TOTAL - NON-CURRENT LIABILITIES</b>	<b>-</b>	<b>-</b>
<b>(2) CURRENT LIABILITIES</b>		
(a) FINANCIAL LIABILITIES		
(i) SHORT TERM BORROWINGS	-	-
(ii) TRADE PAYABLES	6.33	6.81
(iii) OTHER FINANCIAL LIABILITIES	123.61	120.00
(b) OTHER CURRENT LIABILITIES	30.62	26.14
(c) SHORT TERM PROVISIONS	0.07	0.07
<b>SUB-TOTAL - CURRENT LIABILITIES</b>	<b>160.63</b>	<b>153.02</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>346.97</b>	<b>357.92</b>

**NOTES:**

- There were no manufacturing operations during the quarter and half year ended 30.09.2020 and efforts are being made to sell/lease or otherwise dispose off the whole or substantially the whole of the undertaking situated at Akrapur, Magarwara, Distt. Unnao.
- Provisions for tax including deferred tax would be considered at the end of the year.
- The above working results have been reviewed and recommended by Audit Committee and were approved by the Board of Directors at their respective meetings held on 06.11.2020  
The Statutory Auditors have conducted the Limited Review of the financial results for the quarter and half year ended 30.09.2020.

Place: Kanpur  
Date: 06.11.2020

By Order of the Board

  
(Dinesh Khandelwal)  
Director (Finance) & CFO  
DIN: 00161831



