

KHANDELWAL EXTRACTIONS LTD.

51/47 , NAYAGANJ,
KANPUR-208001
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Mobile No.: 09415330630
Email Id : kelknp@yahoo.com
Website: www.khandelwalextractions.com
CIN : L24241UP1981PLC005282

Ref. No. HO/SECY/19-20/33/

Dt: 12th February, 2020

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

Listing Centre: listing.bseindia.com

**Re: Submission of Un-Audited Financial Results for the Quarter and nine months
ended 31st December, 2019**

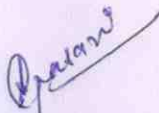
Dear Sir/Ma'am,

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 nine months ended 31st December, 2019 duly approved in the Board meeting held on Wednesday, 12th February, 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 Financial Results and year to date results of KHANDELWAL EXTRACTIONS LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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 quarter ended December 31, 2019 (the Statement) and the year to date results for the period 1 April 2019 to 31 December 2019, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34(Interim Financial Reporting (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements based on our review.
3. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone 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.



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Emphasis of Matter

We draw attention to Note No1 of the statement of unaudited financial result which describes the following:

There were no manufacturing operations during the quarter 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 .

Date: 12/02/2020
Place: Kanpur



For -Gupta Vaish & Co.
Chartered Accountants
Registration Number: 005087C
Rajendra Kumar Gupta
Rajendra Kumar Gupta
(PARTNER)
Membership Number:073250
UDIN 20073250AAAAAH6076

KHANDELWAL EXTRACTIONS LIMITED
 Regd. Office: 51/47, Naya Ganj, Kanpur
 CIN: L24241UP1981PLC005282
STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2019

(Rs. In Lakhs)

PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.2019 (Unaudited)	30.09.2019 (Unaudited)	31.12.2018 (Unaudited)	31.12.2019 (Unaudited)	31.12.2018 (Unaudited)	31.03.2019 (Audited)
I. Revenue From Operations	-	-	20.43	-	537.05	537.17
II. Other Income	4.28	4.60	5.24	14.10	17.52	24.20
III. Total Revenue	4.28	4.60	25.67	14.10	554.57	561.37
IV. Expenses						
a. Cost of Materials Consumed	-	-	-	-	242.92	242.92
b. Purchases of Stock in Trade	-	-	-	-	-	-
c. Changes in Inventories of Finished Goods	-	-	19.48	-	202.36	202.36
d. Employees Benefit Expense	7.17	7.52	12.42	22.21	44.09	54.10
e. Finance Cost	2.72	2.73	4.67	8.14	19.90	23.30
f. Depreciation and amortisation expense	1.25	1.25	1.25	3.75	3.75	5.14
g. Electricity Expenses	0.20	1.27	2.59	3.76	14.25	31.37
h. Other Expenses	9.08	4.28	5.35	17.97	64.29	52.36
Total Expenses	20.42	17.05	45.76	55.83	591.56	611.55
V. Profit/(loss) before exceptional and extraordinary items and tax	(16.14)	(12.45)	(20.09)	(41.73)	(36.99)	(50.18)
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/(loss) before extraordinary items and tax	(16.14)	(12.45)	(20.09)	(41.73)	(36.99)	(50.18)
VIII. Extraordinary Items	-	-	-	-	-	-
IX. Profit/(loss) before tax	(16.14)	(12.45)	(20.09)	(41.73)	(36.99)	(50.18)
X. Tax Expense	-	-	-	-	-	(14.81)
XI. Profit/(loss) for the period	(16.14)	(12.45)	(20.09)	(41.73)	(36.99)	(35.37)
XII. Other Comprehensive Income	0.21	0.34	-	0.55	-	-
XIII. Total Comprehensive Income	(15.93)	(12.11)	(20.09)	(41.18)	(36.99)	(35.37)
XIV. Paid up Equity Share Capital (Face Value of Rs. 10/-each)	-	-	-	-	-	85.01
XV. Earning Per Share (of Rs. 10 each) Basic & Diluted [Not Annualised]	-	-	-	-	-	(4.16)



