

KHANDELWAL EXTRACTIONS LTD.

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

Ref. No. HO/SECY/21-22/33/

Dt: 12th February, 2022

To,
The Listing Manager
BSE Ltd.
The Department of Corporate Services
PJ Towers, Dalal Street
MUMBAI-400001
Scrip Code: 519064
ISIN No: INE687W01010

Listing Centre: listing.bseindia.com

Re: Submission of Un-Audited Financial Results for the Quarter and nine months ended 31st December, 2021

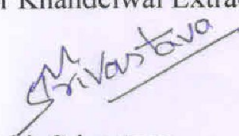
Dear Sir/Ma'am,

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, 2021 duly approved in the Board meeting held on Saturday, 12th February, 2022.

Please take note of the same.

Thanking You.

Yours faithfully,
For Khandelwal Extractions Limited


Mohit Srivastava
(Company Secretary)

Encl: As above

Independent Auditor's Review Report on Unaudited Quarterly and 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 quarter ended December 31, 2021, and year to date from April 01, 2021 to December 31, 2021 (the Statement), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the Listing Regulation).
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 ('the Act') read with relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure 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. 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 specified under section 143(10) of the Act 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 financial results prepared in accordance with the recognition and measurement principles laid down in the Ind AS34, prescribed under section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. **Emphasis of Matter**

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

There are no manufacturing activities during the quarter and nine months ended 31-12-2021. All the plant and machineries have been sold and manufacturing activity has been closed permanently. Part of building (Godowns) has been given on lease.

Place : Kanpur
Date: 12.02.2022



For GUPTA VAISH & CO.
Chartered Accountants
Registration Number 005087C

Rajendra Kumar Gupta

RAJENDRA KUMAR GUPTA
(PARTNER)

Membership No. 073250

UDIN : 22073250ABNDLA6610

KHANDELWAL EXTRACTIONS LIMITED

Regd. Office: 51/47, Naya Ganj, Kanpur

CIN: L24241UP1981PLC005282

**STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2021**

(Rs. In Lakhs)

PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
I. Revenue From Operations	-	0.90	-	0.90	-	-
II. Other Income	12.14	9.48	4.49	25.06	13.18	17.29
III. Total Revenue	12.14	10.38	4.49	25.96	13.18	17.29
IV. Expenses						
a. Cost of Materials Consumed	-	-	-	-	-	-
b. Changes in Inventories of Finished Goods	-	0.99	-	0.99	-	-
c. Employees Benefit Expense	6.70	6.65	6.72	19.84	19.29	25.87
d. Finance Cost	1.81	1.81	1.81	5.42	5.42	7.20
e. Depreciation and amortisation expense	0.75	0.75	1.25	2.25	3.75	5.12
f. Electricity Expenses	0.45	0.52	0.47	1.37	1.52	1.92
g. Repairs to Building	16.82	6.15	-	22.97	-	0.72
h. Other Expenses	2.68	4.73	3.73	10.07	10.53	12.16
Total Expenses	29.21	21.60	13.98	62.91	40.51	52.99
V. Profit/(loss) before exceptional and extraordinary items and tax	(17.07)	(11.22)	(9.49)	(36.95)	(27.33)	(35.70)
VI. Exceptional Items (Profit on Sale of Plant & Machinery)	-	106.85	-	106.85	-	-
VII. Profit/(loss) before extraordinary items and tax	(17.07)	95.63	(9.49)	69.90	(27.33)	(35.70)
VIII. Extraordinary Items	-	-	-	-	-	-
IX. Profit/(loss) before tax	(17.07)	95.63	(9.49)	69.90	(27.33)	(35.70)
X. Tax Expense	-	-	-	-	-	(10.43)
XI. Profit/(loss) for the period	(17.07)	95.63	(9.49)	69.90	(27.33)	(25.27)
XII. Other Comprehensive Income	-	-	-	-	-	-
XIII. Total Comprehensive Income	(17.07)	95.63	(9.49)	69.90	(27.33)	(25.27)
XIV. Paid up Equity Share Capital (Face Value of Rs. 10/-each)	85.01	85.01	85.01	85.01	85.01	85.01
XV. Earning Per Share (of Rs. 10 each) Basic & Diluted [Not Annualised]	(2.01)	11.25	(1.12)	8.22	(3.21)	(2.97)

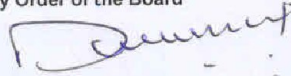


NOTES:

1. There is no manufacturing activities during the quarter and nine month ended 31.12.2021. All the Plant and Machineries has been sold and manufacturing activities has been closed permanently. Part of building (Godowns) has been given on lease.
2. Provision for tax including deferred tax would be considered at the end of the year.
3. 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 12.02.2022
The Statutory Auditors have conducted the Limited Review of the financial results for the quarter and nine months ended 31st December 2021.

Place: Kanpur
Date: 12.02.2022

By Order of the Board



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

