

**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/22--23/33/

Dt: 13<sup>th</sup> August, 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](http://listing.bseindia.com)

**Re: Submission of Un-Audited Financial Results for the Quarter ended 30<sup>th</sup> June, 2022**

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 ended 30<sup>th</sup> June, 2022 duly approved in the Board meeting held on Saturday, 13<sup>th</sup> August, 2022.

Please take note of the same.

Thanking You.

Yours faithfully,  
For Khandelwal Extractions Limited



Dinesh Khandelwal  
Director (Finance) & CFO

**Encl: As above**

**Independent Auditor's Review Report on Unaudited Quarterly Financial Results for the quarter ended June 30, 2022 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 June 30, 2022 (the Statement), 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 ('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.



Place : Kanpur  
Date: 13-08-2022

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

*Rajendra Kumar*

RAJENDRA KUMAR GUPTA  
(PARTNER)

Membership No. 073250

UDIN : 22073250A0YV&R1989

**KHANDELWAL EXTRACTIONS LIMITED**

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

CIN: L24241UP1981PLC005282

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2022**

(Rs. In lakhs)

PARTICULARS	QUARTER ENDED			YEAR ENDED
	30.06.2022	31.03.2022	30.06.2021	31.03.2022
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I. Revenue From Operations	-	-	-	0.90
II. Other Income	21.69	21.35	3.44	46.41
III. Total Revenue	21.69	21.35	3.44	47.31
IV. Expenses				
a. Cost of Materials Consumed	-	-	-	-
b. Changes in Inventories of Finished Goods	-	-	-	0.99
c. Employees Benefit Expense	6.69	8.68	6.49	28.52
d. Finance Cost	1.47	1.78	1.80	7.20
e. Depreciation and amortisation expense	0.75	0.76	0.75	3.01
f. VAT Tax	-	24.24	-	24.24
g. Repairs to Building	0.03	8.39	-	31.36
h. Other Expenses	4.94	4.62	3.06	16.06
Total Expenses	13.88	48.47	12.10	111.38
V. Profit/(loss) before exceptional and extraordinary items and tax	7.81	(27.12)	(8.66)	(64.07)
VI. Exceptional Items	-	-	-	106.85
VII. Profit/(loss) before Extraordinary items and tax	7.81	(27.12)	(8.66)	42.78
VIII. Extraordinary Items	-	-	-	-
IX. Profit/(loss) before tax	7.81	(27.12)	(8.66)	42.78
X. Tax Expense	-	13.07	-	13.07
XI. Profit/(loss) for the period	7.81	(40.19)	(8.66)	29.71
XII. Other Comprehensive Income	-	-	-	-
XIII. Total Comprehensive Income	7.81	(40.19)	(8.66)	29.71
XIV. Paid up Equity Share Capital (Face Value of Rs. 10/-each)	85.01	85.01	85.01	85.01
XV. Earning Per Share (of Rs. 10 each) (in Rs.) Basic & Diluted [Not Annualised]	0.92	(4.73)	(1.02)	3.49

**NOTES:**

- 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 13.08.2022  
The Statutory Auditors have conducted the Limited Review of the financial results for the quarter ended 30th June, 2022.

Place: Kanpur  
Date: 13.08.2022



By Order of the Board

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