

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: 14th August, 2021

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 ended 30th June, 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 ended 30th June, 2021 duly approved in the Board meeting held on Saturday, 14th August, 2021.

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 Financial Results for the quarter ended June 30, 2021 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, 2021 (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.



5. **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 ended June 30, 2021 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 .

Place : Kanpur
Date: 14-08-2021



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

Rajendra Kumar Gupta
RAJENDRA KUMAR GUPTA
(PARTNER)

Membership No. 073250

UDIN : 21073250AAAACU7331

KHANDELWAL EXTRACTIONS LIMITED

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

CIN: L24241UP1981PLC005282

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2021

PARTICULARS	QUARTER ENDED			YEAR ENDED
	30.06.2021	31.03.2021	30.06.2020	31.03.2021
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I. Revenue From Operations	-	-	-	-
II. Other Income	3.44	4.11	4.49	17.29
III. Total Revenue	3.44	4.11	4.49	17.29
IV. Expenses				
a. Cost of Materials Consumed	-	-	-	-
b. Changes in Inventories of Finished Goods	-	-	-	-
c. Employees Benefit Expense	6.49	6.58	5.91	25.87
d. Finance Cost	1.80	1.78	1.79	7.20
e. Depreciation and amortisation expense	0.75	1.37	1.25	5.12
f. Electricity Expenses	0.40	0.40	0.30	1.92
g. Other Expenses	2.66	2.35	2.75	12.88
Total Expenses	12.10	12.48	12.00	52.99
V. Profit/(loss) before exceptional and extraordinary items and tax	(8.66)	(8.37)	(7.51)	(35.70)
VI. Exceptional Items	-	-	-	-
VII. Profit/(loss) before Extraordinary items and tax	(8.66)	(8.37)	(7.51)	(35.70)
VIII. Extraordinary Items	-	-	-	-
IX. Profit/(loss) before tax	(8.66)	(8.37)	(7.51)	(35.70)
X. Tax Expense	-	10.43	-	(10.43)
XI. Profit/(loss) for the period	(8.66)	2.06	(7.51)	(25.27)
XII. Other Comprehensive Income	-	-	-	-
XIII. Total Comprehensive Income	(8.66)	2.06	(7.51)	(25.27)
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]	(1.02)	0.02	(0.88)	(2.97)

NOTES:

- 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
- 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 14.08.2021
The Statutory Auditors have conducted the Limited Review of the financial results for the quarter ended 30th June, 2021.

Place: Kanpur
Date: 14.08.2021

By Order of the Board


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

