

**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: 12<sup>th</sup> February, 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 and nine months  
ended 31<sup>st</sup> December, 2020**

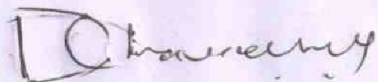
Dear Sir/Ma'am,

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 nine months ended 31<sup>st</sup> December, 2020 duly approved in the Board meeting held on Friday, 12<sup>th</sup> February, 2021.

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 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, 2020 (the Statement) and the year to date results for the period 1 April 2020 to 31 December 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 the recognition and measurement principles laid down in the Indian Accounting Standard 34 (Ind AS 34) specified under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder 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 Requirement) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



**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 nine months ended 31-12-2020 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.

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



*Rajendra Kumar Gupta*  
RAJENDRA KUMAR GUPTA  
(PARTNER)

Membership No. 073250

UDIN : 21073250AAAAAY3114

Place : Kanpur

Date: 12-02-2021



**KHANDELWAL EXTRACTIONS LIMITED**  
 Regd. Office: 51/47, Naya Ganj, Kanpur  
 CIN: L24241UP1981PLC005282  
**STATEMENT OF UNAUDITED FINANCIAL RESULTS**  
**FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2020.**

(Rs. In Lakhs)

PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue From Operations	-	-	-	-	-	-
II. Other Income	4.49	4.20	4.28	13.18	14.10	18.96
III. Total Revenue	4.49	4.20	4.28	13.18	14.10	18.96
IV. Expenses						
a. Cost of Materials Consumed	-	-	-	-	-	-
c. Changes in Inventories of Finished Goods	-	-	-	-	-	-
d. Employees Benefit Expense	6.72	6.66	7.17	19.29	22.21	28.56
e. Finance Cost	1.81	1.82	2.72	5.42	8.14	10.80
f. Depreciation and amortisation expense	1.25	1.25	1.25	3.75	3.75	5.14
g. Electricity Expenses	0.47	0.75	0.20	1.52	3.76	4.86
h. Other Expenses	3.73	4.05	9.08	10.53	17.97	24.38
Total Expenses	13.98	14.53	20.42	40.51	55.83	73.74
V. Profit/(loss) before exceptional and extraordinary items and tax	(9.49)	(10.33)	(16.14)	(27.33)	(41.73)	(54.78)
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/(loss) before extraordinary items and tax	(9.49)	(10.33)	(16.14)	(27.33)	(41.73)	(54.78)
VIII. Extraordinary Items	-	-	-	-	-	-
IX. Profit/(loss) before tax	(9.49)	(10.33)	(16.14)	(27.33)	(41.73)	(54.78)
X. Tax Expense	-	-	-	-	-	(11.50)
XI. Profit/(loss) for the period	(9.49)	(10.33)	(16.14)	(27.33)	(41.73)	(43.28)
XII. Other Comprehensive Income	-	-	0.21	-	0.55	0.72
XIII. Total Comprehensive Income	(9.49)	(10.33)	(15.93)	(27.33)	(41.18)	(42.56)
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]	(1.12)	(1.22)	-	(3.21)	-	(5.01)



**NOTES:**

1. There were no manufacturing operations during the quarter and nine months ended 31.12.2020 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.

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 12.02.2021. The Statutory Auditors have conducted the Limited Review of the financial results for the quarter and nine months ended 31st Dec, 2020.

Place: Kanpur  
Date: 12.02.2021

By Order of the Board



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

