

24th October, 2024

To,
BSE Limited,
Phirozen Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001,
Maharashtra

Scrip ID / Code: KDML / 539788

Subject: Outcome of Board Meeting held on 24th October, 2024

Dear Sir / Madam,

Pursuant to the provisions of Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company considered and approved as below:

1. Unaudited Financial Results of the Company alongwith the Statement of Assets & Liabilities and Cash Flow Statement for the Half Year ended 30th September, 2024.

The Financial Results have been subjected to limited review by M/s. B Chordia & Co., Statutory Auditor of the Company. A copy of said Financial Results and Limited Review Report issued by the Auditors is enclosed herewith.

The above information will also be hosted on the website of the Company; i.e. www.khemanigroup.net in due course.

The Board Meeting commenced at 4:00 p.m. and concluded at 6:30 p.m.

Kindly take the same on your record.

Thanking you,

For KHEMANI DISTRIBUTORS & MARKETING LIMITED


MEGHAVI GONAWALA
Company Secretary
ACS: 63746



Khemani Distributors & Marketing Limited

Registered Office: Plot No. D/91-92, Laxminarayan Industrial Park, BRC Compound, Udhana-Bhestan Road, Surat-394210, Gujarat
Tel. No.: 9737747888, Email: investors@khemanigroup.net, Website: www.khemanigroup.net, CIN: L74300GJ2011PLC063520

UDIN: -24158536BKECKT3677

LIMITED REVIEW REPORT

To,
Board of Directors
Khemani Distributors & Marketing Ltd

We have reviewed the accompanying statement of standalone unaudited financial results of **KHEMANI DISTRIBUTORS & MARKETING LIMITED** for the half yearly ended **September 30, 2024**. 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.

We conducted our review in accordance with the Standard on Review Engagement (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.

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 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.

Note:- Our Peer review Certificate has been expired on 30th June 2024 and we have applied for peer review but the certificate is under process as on date of signing

For B. Chordia & Co.,
Chartered Accountants
FRN: 121083W



CA. Vikas Chordia
Partner
M.No. 158536
Place : Surat
Date : 24/10/2024



Standalone Unaudited Financial Results for the Half Year and Year Ended 30.09.2024

Sr. No.	Particulars	Half Year Ended			Year Ended	
		30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	3731.29	4473.33	5320.51	9793.85	7784.59
	(b) Other Income	378.57	54.49	1347.44	1,401.93	352.80
	Total Income (a+b)	4109.86	4527.82	6667.95	11195.78	8137.39
2	Expenses					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	3390.06	3299.60	3635.82	6935.42	7204.17
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	39.36	(25.27)	11.20	(14.07)	(131.62)
	(d) Employee benefits expense	35.63	45.54	35.03	80.57	82.10
	(e) Finance costs	26.48	5.82	14.32	20.14	46.71
	(f) Depreciation and amortisation expense	9.22	6.61	6.55	13.16	17.84
	(g) Other expenses	149.14	159.13	165.05	324.18	289.45
	Total expenses	3649.89	3491.42	3867.98	7359.40	7508.65
3	Profit/(Loss) before exceptional and extraordinary items and tax	459.97	1036.40	2799.97	3836.38	628.74
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax (3-4)	459.97	1036.40	2799.97	3836.38	628.74
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before tax (5-6)	459.97	1036.40	2799.97	3836.38	628.74
8	Tax Expenses					
	(a) Current tax	83.20	248.13	475.00	723.13	87.07
	(b) Deferred tax	0.00	0.32	-	0.32	21.06
	Total Tax Expenses (a+b)	83.20	248.45	475.00	723.45	108.13
9	Profit/(Loss) for the period from Continuing Operations (7-8)	376.77	787.95	2324.97	3112.92	520.61
10	Profit/(Loss) for the period from discontinuing Operations	0.00	0.00	0.00	0.00	0.00
11	Tax Expenses of discontinuing operations	0.00	0.00	0.00	0.00	0.00
12	Profit/(Loss) from discontinuing operation after tax (10-11)	0.00	0.00	0.00	0.00	0.00
13	Net Profit/(Loss) for the period (9+12)	376.77	787.95	2,324.97	3112.92	520.61
14	Details of Equity Share capital					
	Paid Up Share Capital	1148.70	1148.70	1148.70	1148.70	1148.70
	Face value of Equity Share Capital	5/-	5/-	5/-	5/-	5/-
	Reserves excluding revaluation reserves	7202.36	6826.52	6038.87	6826.52	3714.71
15	(i) Earning per share (before extraordinary items) (of Rs. 5/- each) (not annualised):					
	(a) Basic EPS	1.64	3.43	10.12	13.55	2.27
	(b) Diluted EPS	1.64	3.43	10.12	13.55	2.27
	(ii) Earning per share (after extraordinary items) (of Rs. 5/- each) (not annualised):					
	(a) Basic EPS	1.64	3.43	10.12	13.55	2.27
	(b) Diluted EPS	1.64	3.43	10.12	13.55	2.27
See accompanying Notes to the Financial Results						

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FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED



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AMITKUMAR KHEMANI
 Whole Time Director and CFO
 (DIN: 02227413)

Place: Surat
 Date: 24/10/2024

Khemani Distributors & Marketing Limited

Registered Office: Plot No. D/91-92, Laxminarayan Industrial Park, BRC Compound, Udhana-Bhestan Road, Surat-394210, Gujarat
 Tel. No.: 9737747888, Email: investors@khemanigroup.net, Website: www.khemanigroup.net, CIN: L74300GJ2011PLC063520

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Standalone Unaudited Cash Flow Statement for the Half Year Ended 30.09.2024

		(Rs. in lakh)	
Particulars		As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
A	CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES		
	Net Profit Before Tax and Extra-Ordinary Items	376.77	3,836.45
	Adjustments for:		
	Depreciation	9.22	13.16
	Preliminary Expenses Written Off	-	-
	Interest & Finance Charges	26.48	20.14
	Operating Profit before Working Capital Changes	412.47	3,869.75
	Adjustments for:		
	(Increase)/Decrease in Trade Receivables	(87.36)	64.74
	(Increase)/Decrease in Inventories	35.38	681.81
	(Increase)/Decrease in Other Current assets	618.85	(14.22)
	(Increase)/Decrease in Long Term loans and advances	(1,248.95)	(190.91)
	(Increase)/Decrease in Short Term loans and advances	-	-
	(Increase)/Decrease in Non-current Assets	-	0.20
	Increase/(Decrease) in Trade Payables	(33.24)	(50.62)
	Increase/(Decrease) in Other Current Liabilities	-	-
	Increase/(Decrease) in Short term provision	74.91	(73.85)
	Increase/(Decrease) in Other Long-Term Borrowings	-	-
	Increase/(Decrease) in Short-Term Borrowings	-	(348.89)
	Cash generated from operations	(640.40)	68.25
	Less: Income Tax paid	(227.94)	3,938.00
	Less: Earlier provision	-	723.13
	Less: Earlier provision	0.93	1.11
	Net Cash generated from operations before extraordinary items	(228.86)	3,213.75
	Extraordinary items	-	-
	Net Cash Inflow / (Outflow) from Operating activities (A)	(228.86)	3,213.75
B	CASH FLOW FROM INVESTING ACTIVITIES		
	(Purchase)/Sale of Fixed Assets	(0.73)	(9.22)
	Increase/(decrease) in Long term Loans & Advances	-	-
	Increase/(decrease) in Short term Loans & Advances	-	-
	(Purchase)/Sale of Investments	216.09	(3,282.57)
	Income from other activities	-	-
	Net Cash Inflow/(Outflow) from Investing activities (B)	215.36	(3,291.79)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Shares Issued	-	-
	Proceeds / (Repayment) : Short Term Borrowing	-	-
	Proceeds / (Repayment) : Long Term Liabilities	-	-
	Proceeds / (Repayment) : Long Term Borrowing	(37.34)	(282.94)
	Interest & Finance Charges	(26.48)	(20.14)
	Net Cash used in Financing activities (C)	(63.82)	(303.08)
	Net Change in Cash & Cash Equivalents (A) + (B) + (C)	(77.33)	(381.12)
	Cash and Cash equivalents as at the beginning of the period	190.49	571.61
	Cash and Cash equivalents as at the end of the period	113.16	190.49

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FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED



AMITKUMAR KHEMANI

Whole Time Director & CFO

(DIN: 02227413)

Place: Surat

Date: 24/10/2024

Khemani Distributors & Marketing Limited

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Segment wise Revenue, Results and Capital Employed

Sr. No.	Particulars	(Rs. in lakh)			
		Half Year Ended		Year ended	
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	(1) FMCG	3625.32	3464.22	3852.36	7316.59
	(2) Securities	105.97	1,009.11	1,468.15	2477.26
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	3731.29	4473.33	5320.51	9793.85
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00
	Net Sales from Operations	3731.29	4473.33	5320.51	9793.85
2	Segment Results (Profit Before Tax and Interest)				
	(1) FMCG	19.54	9.29	18.04	27.33
	(2) Securities	466.91	1,032.35	2,796.26	3828.61
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	486.45	1041.65	2,814.29	3855.94
	Less:				
	(a) Financial Cost				
	(1) FMCG	0.28	0.06	6.33	6.38
	(2) Securities	26.21	5.19	7.99	13.18
	(3) Unallocated	0.00	0.00	0.00	0.00
	(b) Other Unallocated Expenditure written off	0.00	0.00	0.00	0.00
	Add:				
	(c) Un-allocable income	0.00	0.00	0.00	0.00
	Total Profit/(Loss) Before Tax	459.96	1,036.40	2,799.97	3836.38
3	Capital Employed (Segment Assets – Segment Liabilities)				
	Segment Assets	8351.06	7975.22	7187.57	7975.22
	(1) FMCG	1665.19	871.46	1525.63	871.46
	(2) Securities	7375.03	7788.59	6620.89	7788.59
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	9040.23	8660.05	8146.52	8660.05
	Segment Liabilities				
	(1) FMCG	290.33	244.68	690.29	244.68
	(2) Securities	398.83	440.15	268.66	440.15
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	689.17	684.83	958.95	684.83

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FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED



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AMITKUMAR KHEMANI
 Whole Time Director & CFO
 (DIN: 02227413)

Place: Surat
 Date: 24/10/2024

Khemani Distributors & Marketing Limited

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Standalone Unaudited Statement of Assets and Liabilities for the Half Year Ended 30.09.2024

Particulars	(Rs. in lakh)	
	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
A EQUITY AND LIABILITIES		
1 Shareholder's Funds		
(a) Share Capital	1148.70	1148.70
(b) Reserves and Surplus	7202.36	6826.52
(c) Money received against share warrants	0.00	0.00
Total Shareholders' Funds	8351.06	7975.22
2 Share application money pending allotment		0.00
3 Non- Current liabilities		
(a) Long-Term borrowings	398.26	435.59
(b) Deferred tax liabilities (net)	0.00	0.00
(c) Other Long-Term liabilities	0.00	0.00
(d) Long- term Provisions	0.00	0.00
Total Non- Current Liabilities	398.26	435.59
4 Current liabilities		
(a) Short- term borrowings	0.00	0.00
(b) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	0.07	0.29
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	191.11	224.13
(c) Other current liabilities	0.00	0.00
(d) Short- term provisions	99.73	24.82
Total- Current Liabilities	290.91	249.24
Total- Equity and Liabilities	9040.23	8660.05
B ASSETS		
1 Non- Current assets		
(a) Property, Plant and Equipments and Intangible Assets		
(i) Tangible assets		
Gross fixed assets	220.21	219.48
less-Depreciation	129.61	120.40
Net fixed Assets	90.60	99.08
(ii) Intangible assets	0.00	0.00
(iii) Intangible assets under development	0.00	0.00
(iv) Capital Work in Progress	0.00	0.00
Total Property, Plant & Equipment	90.60	99.08
(b) Non-current investments	4102.11	4318.21
(c) Deferred tax assets (net)	3.51	3.51
(d) Long-term loans and advances	2847.75	1598.80
(e) Other non-current assets	1.00	1.00
Total Non-current assets	7044.97	6020.59
2 Current assets		
(a) Current Investments	0.00	0.00
(b) Inventories	1378.56	1413.95
(c) Trade Receivables	338.11	250.75
(d) Cash and Cash equivalents	113.16	190.49
(e) Bank Balance other than Cash and Cash equivalents	0.00	0.00
(f) Short- term loans and advances	0.00	0.00
(g) Other Current Assets	165.42	784.27
Total Current assets	1995.26	2639.45
Total - Assets	9040.23	8660.05

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FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED



(Signature)
AMITKUMAR KHEMANI
 Whole Time Director & CFO
 (DIN: 02227413)

Place: Surat
 Date: 24/10/2024

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Notes:-

- 1 The above Unaudited Standalone Financial Results for the Half Year ended 30-09-2024 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their respective meetings held on 24-10-2024.
- 2 The Company has adopted Accounting Standards as notified by Ministry of Corporate Affairs. Accordingly, these financial results have been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.
- 3 The Statutory Auditors of the Company have conducted a limited review of the above standalone financial results of the Company for the Half Year ended September 30, 2024. An unqualified opinion has been issued by them thereon.
- 4 The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemptions available to the Companies Listed with SME Exchange.
- 5 The above Cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3, "Cash Flow Statements" issued under the Companies (Accounting Standard) Rules, 2006.
- 6 The Figures for the previous year/period have been regrouped/reclassified, wherever necessary to make it comparable with current period.
- 7 The aforesaid Financial Results will be uploaded on the Company's website (www.khemanigroup.net) and will also be available on website of BSE Limited (www.bseindia.com).

FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED




AMITKUMAR KHEMANI
Whole Time Director & CFO
(DIN: 02227413)

Place: Surat
Date : 24/10/2024

Khemani Distributors & Marketing Limited

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