

22nd November, 2021

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

Scrip ID / Code: KDML / 539788

Subject: Revised Financial Statements for the Half Year ended 30th September, 2021

Ref.: Query received from BSE via mail dated 11th November, 2021

Dear Sir / Madam,

Pursuant to the mails received from BSE regarding Discrepancies in Standalone Financial Results via mail dated 11th November, 2021 w.r.t. following mentioned queries:

1. Cash Flow Statement for Standalone Results not Received in XBRL Mode.

Please note that we have already inserted cash flow figures in XBRL, which is showing us in the HTML file generated at our end.

2. In PDF of Standalone Cash Flow Statement - Figures of Net Cash Inflow / (Outflow) from operating activities not tallying.

The revised Financial Results for the half year ended 30th September, 2021 [forming revised Cash Flow Statement as a part] are attached herewith for your kind perusal.

Accordingly Revised XBRL will has also been updated on Listing Center.

Kindly take the same on your record.

Thanking you,
For KHEMANI DISTRIBUTORS & MARKETING LIMITED


VAISHALI PUNJABI
Company Secretary
ACS: 48695



Encl.: as above

Khemani Distributors & Marketing Limited



UDIN: 21158536AAAAJN9243

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, 2021**. 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.

For B Chordia & Co.
Chartered Accountants


Vikas Chordia
Partner
M. No.: 158536
FRN: 121083W



Place: Surat
Date: 01/11/2021

Statement of Standalone Unaudited Financial Results for the Half Year Ended 30th September, 2021

Sr. No.	Particulars	Half Year Ended			Year Ended	
		30.09.2021	31.03.2021	30.09.2020	31.03.2021	31.03.2020
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	3937.03	3657.78	2484.62	6142.40	2672.17
	(b) Other Operating Income	65.20	32.53	(44.35)	(11.82)	371.26
	Total Income (a+b)	4002.23	3690.31	2440.27	6130.58	3043.44
2	Expenses					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	2628.02	2620.81	1918.10	4538.91	3996.96
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(6.72)	(45.47)	(41.55)	(87.02)	29.78
	(d) Employee benefits expense	31.38	40.55	28.72	69.27	74.06
	(e) Finance costs	20.21	19.21	6.58	25.79	43.96
	(f) Depreciation and amortisation expense	8.35	10.16	7.74	17.90	13.30
	(g) Other expenses	87.79	67.23	64.06	131.29	130.42
	Total expenses	2769.04	2712.49	1983.65	4696.14	4288.47
3	Profit/(Loss) before exceptional and extraordinary items and tax	1233.19	977.82	456.62	1434.44	(1245.04)
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax (3-4)	1233.19	977.82	456.62	1434.44	(1245.04)
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before tax (5-6)	1233.19	977.82	456.62	1434.44	(1245.04)
8	Tax Expenses					
	(a) Current tax	29.00	1.02	0.00	1.02	0.00
	(b) Deferred tax	10.75	235.42	100.46	335.88	(360.69)
	Total Tax Expenses	39.75	236.44	100.46	336.90	(360.69)
9	Profit/(Loss) for the period from Continuing Operations (7-8)	1193.44	741.38	356.16	1097.54	(884.35)
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)	1,193.44	741.38	356.16	1097.54	(884.35)
14	Details of Equity Share capital					
	Paid Up Share Capital	1148.70	1148.70	574.35	1148.70	574.35
	Face value of Equity Share Capital	5/-	5/-	5/-	5/-	5/-
15	(i) Earning per share (before extraordinary items) (of Rs. 5/- each) (not annualised):					
	(a) Basic EPS	5.19	3.23	3.10	4.78	(7.70)
	(b) Diluted EPS	5.19	3.23	3.10	4.78	(7.70)
	(i) Earning per share (after extraordinary items) (of Rs. 5/- each) (not annualised):					
	(a) Basic EPS	5.19	3.23	3.10	4.78	(7.70)
	(b) Diluted EPS	5.19	3.23	3.10	4.78	(7.70)

See accompanying note to the Financial Results

Cont. 2.

FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

Place: Surat
Date: 01/11/2021



Handwritten signature of Amit Kumar Khemani

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

Khemani Distributors & Marketing Limited

Registered Office : Plot No. D/91-92, Laxmi Narayan Industrial Estate, Nr. Baroda Rayon Corporation (BRC), Udhana, Bhestan, SURAT - 394210.
Telephone & Fax : 0261-2905031, E-mail : investors@khemanigroup.net Website : www.khemanigroup.net CIN : L74300GJ2011PLC063520

**KHEMANI**

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Standalone Unaudited Statement of Assets and Liabilities for the Half Year Ended 30th September, 2021

(Rs. in lakh)

Particulars	As at 30.09.2021	As at 31.03.2021
	(Unaudited)	(Audited)
A EQUITY AND LIABILITIES		
1 Shareholder's Funds		
(a) Share Capital	1148.70	1148.70
(b) Reserves and Surplus	3937.08	2743.63
(c) Money received against share warrants	0.00	0.00
Total Shareholders' Funds	5085.78	3892.33
2 Share application money pending allotment	0.00	0.00
3 Non- Current liabilities		
(a) Long-Term borrowings	103.30	324.62
(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	103.30	324.62
4 Current liabilities		
(a) Short- term borrowings	0.00	0.00
(b) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	2.64	1.14
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	67.53	35.89
(c) Other current liabilities	0.00	0.00
(d) Short- term provisions	40.97	10.54
Total- Current Liabilities	111.15	47.57
Total- Equity and Liabilities	5300.22	4264.52
B ASSETS		
1 Non- Current assets		
(a) Property, Plant & Equipment		
(i) Tangible assets		
Gross fixed assets	191.67	188.13
less-Depreciation	80.80	72.45
Net fixed Assets	110.87	115.68
(ii) Intangible assets	0.00	0.00
(iii) Intangible assets under development	0.00	0.00
(ii) Capital Work in Progress	0.00	0.00
Total Property, Plant & Equipment	110.87	115.68
(b) Non-current investments	1257.47	1055.99
(c) Deferred tax assets (net)	23.88	34.62
(d) Long-term loans and advances	535.47	149.91
(e) Other non-current assets	0.00	0.00
Total Non-current assets	1816.82	1240.52
2 Current assets		
(a) Current Investments	0.00	0.00
(b) Inventories	1779.58	1359.15
(c) Trade Receivables	210.05	149.62
(d) Cash and Cash equivalents	94.11	112.69
(e) Bank Balance other than Cash and Cash equivalents	0.00	0.00
(f) Short- term loans and advances	5.68	0.00
(g) Other Current Assets	1283.11	1286.86
Total Current assets	3372.53	2908.32
Total - Assets	5300.22	4264.52

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Place: Surat
Date : 01/11/2021



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

Khemani Distributors & Marketing Limited

Registered Office : Plot No. D/91-92, Laxmi Narayan Industrial Estate, Nr. Baroda Rayon Corporation (BRC), Udhana, Bhestan, SURAT - 394210.
Telephone & Fax : 0261-2905031, **E-mail :** investors@khemanigroup.net **Website :** www.khemanigroup.net **CIN :** L74300GJ2011PLC063520

Standalone Unaudited Cash Flow Statement for the Half Year Ended 30th September, 2021

(Rs. in lakh)

Particulars	As at 30.09.2021	As at 31.03.2021
	(Unaudited)	(Audited)
A CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extra-Ordinary Items	1,233.19	1,434.44
Adjustments for:		
Depreciation	8.35	17.90
Preliminary Expenses Written Off	-	-
Interest & Finance Charges	-	-
Operating Profit before Working Capital Changes	1,241.55	1,452.34
Adjustments for:		
(Increase)/Decrease in Trade Receivables	(60.43)	71.39
(Increase)/Decrease in Inventories	(420.43)	(527.95)
(Increase)/Decrease in Other Current assets	3.76	(1,098.25)
(Increase)/Decrease in Long Term loans and advances	(385.56)	10.31
(Increase)/Decrease in Short Term loans and advances	(5.68)	-
(Increase)/Decrease in Non-current Assets	-	-
Increase/(Decrease) in Trade Payables	33.14	(260.53)
Increase/(Decrease) in Other Current Liabilities	-	(52.28)
Increase/(Decrease) in Short term provision	30.43	4.22
Increase/(Decrease) in Other Long-Term Borrowings	-	-
Increase/(Decrease) in Short-Term Borrowings	-	-
Cash generated from operations	(804.78)	(1,853.10)
Less: Income Tax paid	436.77	(400.75)
Add: Earlier provision added back	29.00	1.02
Net Cash generated from operations before extraordinary items	-	(63.47)
Extraordinary items	407.77	(465.24)
Net Cash Inflow / (Outflow) from Operating activities (A)	407.77	(465.24)
B CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Sale of Fixed Assets	(3.54)	(25.44)
Increase/(decrease) in Long term Loans & Advances	-	-
Increase/(decrease) in Short term Loans & Advances	-	-
(Purchase)/Sale of Investments	(201.47)	566.26
Income from other activities	-	-
Net Cash Inflow/(Outflow) from Investing activities (B)	(205.01)	540.83
C CASH FLOW FROM FINANCING ACTIVITIES		
Interest & Finance Charges	-	-
Proceeds from Shares Issued	-	-
Proceeds / (Repayment) : Short Term Borrowing	-	-
Proceeds / (Repayment) : Long Term Liabilities	-	-
Proceeds / (Repayment) : Long Term Borrowing	(221.33)	1.22
Net Cash used in Financing activities (C)	(221.33)	1.22
Net Change in Cash & Cash Equivalents (A) + (B) + (C)	(18.57)	76.81
Cash and Cash equivalents as at the beginning of the period	112.69	35.88
Cash and Cash equivalents as at the end of the period	94.11	112.69

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FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

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

 Place: Surat
 Date : 01/11/2021

Khemani Distributors & Marketing Limited

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Segment wise Revenue, Results and Capital Employed

(Rs. in lakh)

Sr. No.	Particulars	Half Year Ended			Year ended
		30.09.2021	31.03.2021	30.09.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	(1) FMCG	2765.60	2725.99	1980.53	4706.52
	(2) Securities	1236.64	964.32	459.74	1424.06
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	4002.23	3690.31	2440.27	6130.58
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00
	Net Sales from Operations	4002.23	3690.31	2440.27	6130.58
2	Segment Results (Profit Before Tax and Interest)				
	(1) FMCG	17.12	32.73	3.47	36.20
	(2) Securities	1236.28	964.29	459.74	1424.03
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	1253.41	997.02	463.20	1460.23
	Less:				
	(a) Financial Cost				
	(1) FMCG	1.76	0.47	0.24	0.71
	(2) Securities	18.45	18.73	6.35	25.08
	(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 Before Tax	1233.19	977.82	456.61	1434.44
3	Capital Employed (Segment assets – Segment Liabilities)				
	Segment Assets				
	(1) FMCG	1162.74	747.58	945.09	747.58
	(2) Securities	4137.48	3516.94	2431.99	3516.94
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	5300.22	4264.52	3377.08	4264.52
	Segment Liabilities				
	(1) FMCG	112.65	54.09	35.92	54.09
	(2) Securities	101.80	318.10	126.75	318.10
	(3) Unallocated			0.00	0.00
	Total	214.44	372.19	162.67	372.19

Cont..5..

FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

Place: Surat
Date : 01/11/2021




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

Khemani Distributors & Marketing Limited

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Notes:-

- 1 The above Financial Results for the half year ended 30-09-2021 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 01-11-2021 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 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 Auditor of the Company has carried out a "Limited Review" on the financial results for the half year ended 30-09-2021 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have expressed his unqualified opinion.
- 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 half year / year have been regrouped / reclassified, wherever necessary to confirm to current period / year classification.
- 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).

Place: Surat
Date : 01/11/2021



FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

AMITKUMAR KHEMANI
Whole Time Director & CFO
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