

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/23-24/33/

Dt: 10th February, 2024

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
31st December,2023**

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 31st December, 2023 duly approved in the Board meeting held on Saturday, 10th February, 2024.

Please take note of the same.

Thanking You.

Yours faithfully,
For Khandelwal Extractions Limited

Satyansha Dubey
(Company Secretary & Compliance Officer)
M.No:- A67216

Independent Auditor's Review Report on Unaudited Quarterly and Year to date Financial Results of KHANDELWAL EXTRACTIONS LIMITED pursuant to the Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to,
The Board of Directors of
KHANDELWAL EXTRACTIONS LIMITED

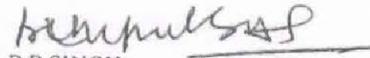
1. We have reviewed the accompanying statement of unaudited financial results of KHANDELWAL EXTRACTIONS LIMITED (the Company) for the quarter ended December 31, 2023, and year to date from April 01, 2023 to December 31, 2023 (the Statement), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the Listing Regulation).
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.

For P. L. Tandon & Co.
Chartered Accountants
Registration Number 000186C




P.P.SINGH
(PARTNER)

Membership No. 072754
UDIN : 24072754BKCRWL8815

Place : Kanpur
Date : 10.02.2024

KHANDELWAL EXTRACTIONS LIMITED

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

CIN: L24241UP1981PLC005282

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2023

PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		(Rs. In lakhs)
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	YEAR ENDED
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31.03.2023 (Audited)
I. Revenue From Operations	19.86	19.49	-	58.39	-	68.24
II. Other Income	6.47	3.78	19.11	15.68	63.02	19.29
III. Total Revenue	26.33	23.27	19.11	74.07	63.02	87.53
IV. Expenses						
a. Employees Benefit Expense	6.75	6.71	6.63	20.12	19.98	26.67
b. Finance Cost	1.18	1.33	1.44	3.83	4.34	5.70
c. Depreciation and amortisation expense	0.75	0.75	0.75	2.25	2.25	2.94
d. Other Expenses	4.55	5.22	5.37	14.38	15.79	20.95
Total Expenses	13.23	14.01	14.19	40.58	42.36	56.26
V. Profit/(loss) before exceptional and extraordinary items and tax	13.10	9.26	4.92	33.49	20.66	31.27
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/(loss) before Extraordinary items and tax	13.10	9.26	4.92	33.49	20.66	31.27
VIII. Extraordinary Items	-	-	-	-	-	-
IX. Profit/(loss) before tax	13.10	9.26	4.92	33.49	20.66	31.27
X. Tax Expense	-	-	-	-	-	11.79
XI. Profit/(loss) for the period	13.10	9.26	4.92	33.49	20.66	19.48
XII. Other Comprehensive Income	-	-	-	-	-	-
XIII. Total Comprehensive Income	13.10	9.26	4.92	33.49	20.66	19.48
XIV. Paid up Equity Share Capital (Face Value of Rs. 10/-each)	85.01	85.01	85.01	85.01	85.01	85.01
XV. Earning Per Share (of Rs. 10 each) (in Rs.) Basic & Diluted [Not Annualised]	1.54	1.09	0.58	3.94	2.43	2.29

NOTES:

1. Provisions for tax including deferred tax would be considered at the end of the year.
2. 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 10.02.2024.
The Statutory Auditors have conducted the Limited Review of the financial results for the quarter and nine months ended 31st December, 2023.
3. Previous period figures have been regrouped/ restated to make them comparable.

Place: Kanpur
Date: 10.02.2024

By Order of the Board

Dinesh Khandelwal
Director (Finance) & CFO
DIN: 00161831