

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/25-26/33/

Dt: 13th November, 2025

To,
The Listing Manager
BSE Ltd.,
Department of Corporate Services,
PJ Towers, Dalal Street
MUMBAI-400001
Scrip Code: 519064
ISIN No: INE687W01010

Listing Centre: listing.bseindia.com

Sub: Outcome of Board Meeting

Dear Sir/Ma'am,

Pursuant to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Outcome of Board Meeting of M/s Khandelwal Extractions Limited held on Thursday, 13th, November, 2025.

Please take note of the same.

Thanking You.

Yours faithfully,
For Khandelwal Extractions Limited

Nida Khatoon
(Company Secretary & Compliance Officer)
M.NO.A70498

Encl: As above

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OUTCOME OF BOARD MEETING HELD ON 13TH NOVEMBER, 2025

The Board met this day at 3:30 p.m. and the meeting approved/recommended the following:-

1. Approved Un-audited financial results of the Company for the quarter and half year ended 30th September, 2025 and took note of the Limited Review Report of the Auditor's thereon which had no adverse remarks.
2. Took on record the Statement of Grievance Redressal Mechanism for quarter ended 30.09.2025.

The meeting commenced at 3:30 P.M. and concluded at 4:00 P.M.

Kindly take the same on your record.

Thanking You,

For Khandelwal Extractions Limited,

Nida Khatoon

(Company Secretary & Compliance Officer)

M.NO.A70498

Independent Auditor's Review Report on Unaudited Quarterly 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 September 30, 2025, and year to date from April 01, 2024 to September 30, 2025 (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.



Place : Kanpur
Date: 13.11.2025

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


P.P.SINGH

(PARTNER)

Membership No. 072754
UDIN : 25072754BMJPLL1713

KHANDELWAL EXTRACTIONS LIMITED

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

CIN: L24241UP1981PLC005282

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2025

PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		(Rs. In lakhs)
	YEAR ENDED					
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue From Operations	14.95	14.57	21.64	29.52	41.65	72.81
II. Other Income	4.60	4.36	3.87	8.96	8.80	18.52
III. Total Revenue	19.55	18.93	25.51	38.48	50.45	91.33
IV. Expenses						
a. Employees Benefit Expense	6.84	6.87	6.82	13.71	13.60	26.92
b. Finance Cost	-	-	0.42	-	1.10	1.25
c. Depreciation and amortisation expense	0.65	0.65	0.70	1.30	1.40	2.51
d. Security Charges	1.55	1.42	1.29	2.97	2.30	5.27
e. Other Expenses	3.29	3.88	3.98	7.17	8.25	15.82
Total Expenses	12.33	12.82	13.21	25.15	26.65	51.77
V. Profit/(loss) before exceptional and extraordinary items and tax	7.22	6.11	12.30	13.33	23.80	39.56
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/(loss) before Extraordinary items and tax	7.22	6.11	12.30	13.33	23.80	39.56
VIII. Extraordinary Items	-	-	-	-	-	-
IX. Profit/(loss) before tax	7.22	6.11	12.30	13.33	23.80	39.56
X. Tax Expense	1.50	1.50	-	3.00	-	9.96
XI. Profit/(loss) for the period	5.72	4.61	12.30	10.33	23.80	29.60
XII. Other Comprehensive Income	-	-	-	-	-	-
XIII. Total Comprehensive Income	5.72	4.61	12.30	10.33	23.80	29.60
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. Reserve excluding Revaluation Reserves as per Balance sheet of previous accounting year	-	-	-	230.73	230.73	230.73
XVI. Earning Per Share (of Rs. 10 each) (in Rs.)						
Basic & Diluted [Not Annualised]	0.67	0.54	1.45	1.21	2.80	3.48



STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

	As at 30.09.2025	As at 31.03.2025
A. ASSETS		
(1) NON-CURRENT ASSETS		
(a) PROPERTY, PLANT AND EQUIPMENT	54.84	56.14
(ii) DEFERRED TAX ASSETS (NET)	5.30	8.30
(iii) BANK BALANCE	17.00	53.89
SUB-TOTAL - NON-CURRENT ASSETS	77.14	118.33
(2) CURRENT ASSETS		
(a) FINANCIAL ASSETS:		
(i) TRADE RECEIVABLES	-	0.09
(ii) CASH AND CASH EQUIVALENTS	12.09	17.25
(ii) BANK BALANCES	193.71	142.82
(iv) SHORT-TERM LOANS AND ADVANCES	10.00	10.00
(v) OTHER FINANCIAL ASSETS	4.14	4.14
b) CURRENT TAX ASSET	3.09	9.10
(c) OTHER CURRENT ASSETS	65.85	50.09
SUB-TOTAL - CURRENT ASSETS	288.88	233.49
TOTAL - ASSETS	366.02	351.82
B. EQUITY AND LIABILITIES		
EQUITY		
(a) EQUITY SHARE CAPITAL	88.01	88.01
(b) OTHER EQUITY:		
(i) RESERVES AND SURPLUS	214.06	203.73
SUB-TOTAL - EQUITY	302.07	291.74
LIABILITIES		
(1) NON-CURRENT LIABILITIES		
(a) LONG TERM LIABILITIES	-	-
SUB-TOTAL - NON-CURRENT LIABILITIES	-	-
(2) CURRENT LIABILITIES		
(a) FINANCIAL LIABILITIES:		
(i) BORROWINGS	-	-
(ii) TRADE PAYABLES	6.02	6.04
(iii) OTHER FINANCIAL LIABILITIES	-	-
(b) OTHER CURRENT LIABILITIES	57.93	54.04
(c) CURRENT TAX LIABILITIES (NET)	-	-
SUB-TOTAL - CURRENT LIABILITIES	63.95	60.08
TOTAL - EQUITY AND LIABILITIES	366.02	351.82

NOTES:

- The above working results have been reviewed and recommended by the Audit Committee and were approved by the Board of Directors at their respective meetings held on 13-11-2025. The Statutory Auditors have conducted the Limited Review of the Financial results for the quarter ended 30th September, 2025.
- Previous period figures have been regrouped/ restated to make them comparable.

Place: Kanpur
Date: 13-11-2025

By Order of the Board

Dinesh Khandelwal
Director (Finance) & CFO
DIN: 00161831



KHADELWAL EXTRACTIONS LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2025

	6 Months 2025-26 Rs. In Lacs	6 Months 2024-25 Rs. In Lacs
A CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit Before Taxation	13.33	23.80
Adjustments for:		
Interest Income	(8.93)	(8.77)
Dividend Income	(0.03)	(0.03)
Finance Cost	-	1.10
Depreciation	1.30	1.40
Operating Profit before Working Capital changes	5.67	17.50
Adjustments for:		
(Increase)/Decrease in Trade & Other Receivables	(15.67)	(8.77)
Increase/(Decrease) in Trade & Other Payables	3.87	(24.26)
Cash used in operations	(6.13)	(6.76)
Adjusted for:		
Income Tax Refund	6.15	(6.50)
Net Cash from Operating Activities	0.02	(0.26)
B CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received(Net of TDS)	8.80	8.77
Movement on Fixed Deposit	(14.00)	-
Dividend Received	0.02	0.03
Repayment of Loan	-	(37.00)
Net Cash used in Investing Activities	(5.18)	(28.20)
C CASH FLOW FROM FINANCING ACTIVITIES		
Recovery of loans	-	4.00
Interest paid	-	(1.10)
Net Cash from Financing Activities	-	2.90
Net Increase/ (Decrease) in Cash & Cash equivalents (A)+(B)+(C)	(5.16)	(25.56)
Opening Balance of Cash & Cash Equivalents	17.25	207.61
Closing Balance of Cash & Cash Equivalents	12.09	181.74

Place: Kanpur
Date: 13.11.2025



By Order of the Board

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