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/26-27/33/ Dt: 12th November, 2026

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, 12th, November, 2026.

Please take note of the same.

Thanking You.

Yours faithfully,
For Khandelwal Extractions Limited

Nida Khatoon
Digitally signed by Nida Khatoon
Date: 2026.11.12 16:42:20 +05'30'

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

Encl: As above

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OUTCOME OF BOARD MEETING HELD ON 12TH NOVEMBER, 2026

The Board met this day at 4:00 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, 2026 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 30.09.2026.

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

Kindly take the same on your record.

Thanking You,

For Khandelwal Extractions Limited,

Nida Khatoon

Digitally signed by Nida Khatoon
Date: 2026.11.12 16:46:30 +05'30'

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

P. L. Tandon & CO.
CHARTERED ACCOUNTANTS

"WESTCOTT BUILDING"
MAHATMA GANDHI ROAD,
P.O. BOX No. 113
KANPUR - 208 001

Phones : 0512-2366774
: 9415433040
E-mail : office@pltandon.com
Web. : www.pltandon.com

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, 2026, and year to date from April 01, 2026 to September 30, 2026(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: 26072754FVHWRW9879

Place: Kanpur
Date: 12.11.2026

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, 2026

(Rs. In lakhs)

PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue From Operations	22.59	20.14	14.95	42.73	29.52	59.45
II. Other Income	4.59	4.25	4.60	8.84	8.96	18.81
III. Total Revenue	27.18	24.39	19.55	51.57	38.48	78.26
IV. Expenses						
a. Employees Benefit Expense	7.06	6.92	6.84	13.98	13.71	27.61
b. Finance Cost	-	-	-	-	-	-
c. Depreciation and amortisation expense	0.60	0.60	0.65	1.20	1.30	2.49
d. Security Charges	1.39	1.38	1.55	2.77	2.97	5.79
e. Other Expenses	5.95	4.47	3.29	10.42	7.17	14.31
Total Expenses	15.00	13.37	12.33	28.37	25.15	50.20
V. Profit/(loss) before exceptional and extraordinary items and tax	12.18	11.02	7.22	23.20	13.33	28.06
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/(loss) before Extraordinary items and tax	12.18	11.02	7.22	23.20	13.33	28.06
VIII. Extraordinary Items	-	-	-	-	-	-
IX. Profit/(loss) before tax	12.18	11.02	7.22	23.20	13.33	28.06
X. Tax Expense	3.09	2.62	1.50	5.71	3.00	7.06
XI. Profit /(loss) for the period	9.09	8.40	5.72	17.49	10.33	21.00
XII. Other Comprehensive Income	-	-	-	-	-	-
XIII. Total Comprehensive Income	9.09	8.40	5.72	17.49	10.33	21.00
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 Revalution Reserves as per Balance sheet of previous accounting year	242.23	-	-	242.23	230.73	224.74
XVI. Earning Per Share (of Rs. 10 each) (in Rs.)						
Basic & Diluted [Not Annualised]	1.43	0.99	0.67	2.06	1.21	2.47

P.L. TANDON & CO. CHARTERED ACCOUNTANTS KANPUR

KHANDELWAL EXTRACTIONS LIMITED

STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

	As at 30.09.2026	As at 31.03.2026
A. ASSETS		
(1) NON-CURRENT ASSETS		
(a)PROPERTY, PLANT AND EQUIPMENT	52.77	53.65
(ii) DEFFERED TAX ASSETS (NET)	-	1.24
(iii) BANK BALANCE	162.00	114.00
SUB-TOTAL- NON-CURRENT ASSETS	**214.77**	**168.89**
(2) CURRENT ASSETS		
(i) TRADE RECEIVABLES	-	0.03
(ii) CASH AND CASH EQUIVALENTS	10.96	7.09
(ii) BANK BALANCES	93.23	124.12
(IV) SHORT-TERM LOANS AND ADVANCES	10.00	10.00
(v) OTHER FINANCIAL ASSETS	17.92	4.14
(a)CURRENT TAX ASSET	4.41	7.78
(b) OTHER CURRENT ASSETS	51.38	53.51
SUB-TOTAL- CURRENT ASSETS	**187.90**	**206.67**
TOTAL - ASSETS	**402.67**	**375.56**
B. EQUITY AND LIABILITIES		
EQUITY		
(a) EQUITY SHARE CAPITAL	88.01	88.01
(b) OTHER EQUITY:		
(i) RESERVES AND SURPLUS	242.23	224.73
SUB-TOTAL- EQUITY	**330.24**	**312.74**
LIABILITIES		
(1) NON-CURRENT LIABILITIES		
(a) LONG TERM LIABILITIES	-	-
(b) DFERRED TAX LIABILITY	4.47	
SUB-TOTAL- NON-CURRENT LIABILITIES	**4.47**	-
(2) CURRENT LIABILITIES		
(a) FINANCIAL LIABILITIES:		
(i) BORROWINGS	-	-
(ii) TRADE PAYABLES	6.45	6.45
(iii)OTHER FINANCIAL LIABILITIES	61.51	56.37
(b) OTHER CURRENT LIABILITIES	**67.96**	**62.82**
SUB-TOTAL- CURRENT LIABILITIES	**402.67**	**375.56**
TOTAL - EQUITY AND LIABILITIES		

NOTES:

1. 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 12.11.2026 . The Statutory Auditors have conducted the Limited Review of the Financial results for the quarter ended 30th September, 2026.

2. During the quarter under review, the Company received a Value Added Tax (VAT) demand notice amounting to Rs 29.88 lakh for the Financial Year 2017-18. Out of this total demand, an amount of Rs. 27.82 lakh has been adjusted against the available Input Tax Credit (ITC) in the Electronic Credit Ledger. The Management has filed an appeal against the said demand before the appellate authority. Therefore, no provision has been recognised in the financial books.

3. Previous period figures have been regrouped/ restated to make them comparable.

Place: Kanpur
Date: 12.11.2026

By Order of the Board

Dinesh Khandelwal
Director (Finance) & CFO
DIN: 00161831

P.L. TALDON & CO. KANPUR CHARTERED ACCOUNTANTS

KHANDELWAL EXTRACTIONS LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER,2026

			6 Months 2026-27 Rs. In Lacs		6 Months 2025-26 Rs. In Lacs
A	**CASH FLOWS FROM OPERATING ACTIVITIES**				
	Net Profit Before Taxation		23.20		13.33
	Adjustments for:				
	Interest Income	(8.83)		(8.93)	
	Dividend Income	(0.01)		(0.03)	
	Profit on sale of asset	(0.00)		-	
	Depreciation	1.20	(7.64)	1.30	(7.66)
	Operating Profit before Working Capital changes		**15.56**		5.67
	Adjustments for:				
	(Increase)/Decrease in Trade Receivables	0.03		(15.67)	
	(Increase)/Decrease in other current asset	(7.03)			
	Increase/(Decrease) in Trade & Other Payables	5.15	(1.85)	3.87	(11.80)
	Cash from operations		**13.71**		(6.13)
	Adjusted for:				
	Income Tax Refund		3.36		6.15
	Net Cash from Operating Activities		**17.07**		**0.02**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Interest Received(Net of TDS)	4.22		4.22	8.80
	Movement on Fixed Deposit	(17.11)			(14.00)
	Dividend Received (Net of tds)	0.01			0.02
	Proceed from sale of asset	-			
	Purchase of PPE	(0.32)			-
	Net Cash used in Investing Activities		**(13.20)**		**(5.18)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Recovery of loans		-		-
	Interest paid		-		-
	Net Cash from Financing Activities		-		-
	Net Increase/ (Decrease) in Cash & Cash equivalents (A)+(B)+(C)		**3.87**		**(5.16)**
	Opening Balance of Cash & Cash Equivalents		7.09		17.25
	Closing Balance of Cash & Cash Equivalents		10.96		12.09

By Order of the Board

Place: Kanpur
Date: 12.11.2026

P.L. TANDON & Co. KANPUR CHARTERED ACCOUNTANTS

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