

Date: 30/10/2026

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

Scrip ID / Code: KDML / 539788

Subject: Outcome of Board Meeting held on 30th October, 2026

Dear Sir / Madam,

Pursuant to the provisions of Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform you that the Board of Directors of the Company in their meeting held today i.e., Friday, 30th October, 2026 have inter-alia, considered and approved the following major businesses:

1. Considered and approved Unaudited Financial Results of the Company along with the Statement of Assets & Liabilities, Profit & loss and Cash Flow Statement for the Half Year ended 30th September, 2026.

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 Board Meeting commenced at 04:00 PM and concluded at 05:00 PM

Request you to please take the same on your record.

Thanking you,
For Khemani Distributors & Marketing Limited

AMITKUMAR Digitally signed by
AMITKUMAR
VIJAYKUMAR VIJAYKUMARJI KHEMANI
JI KHEMANI Date: 2026.10.30
17:46:13 +05'30'

Amitkumar Vijaykumarji Khemani
Whole- Time Director
DIN: 02227413

Encl.: as above

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

LIMITED REVIEW REPORT

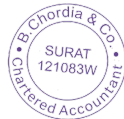
To,
Board of Directors
Khemani Distributors & Marketing Ltd

We have reviewed the accompanying statement of standalone unaudited financial results of **KHEMANI DISTRIBUTORS & MARKETING LIMITED** for the half yearly ended **September 30, 2026**. 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
FRN: 121083W



CA Vikas Chordia
Partner

M. No. 158536

Place : Surat

Date : 30/10/2026

UDIN : **26158536QELXTQ5669**

Standalone Unaudited Financial Results for the Half Year and Year Ended 30.09.2026

Sr. No.	Particulars	Half Year Ended			Year Ended	
		30.09.2026	31.03.2026	30.09.2025	31.03.2026	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	6915.03	1813.74	4956.04	6769.78	8756.24
	(b) Other Income	811.38	333.29	833.22	1,166.51	455.60
	Total Income (a+b)	7726.41	2147.03	5789.26	7936.29	9211.84
2	Expenses					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	4776.30	4545.89	4513.08	9058.96	6868.42
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	14.38	168.11	(176.25)	(8.13)	45.07
	(d) Employee benefits expense	55.07	58.65	43.81	102.46	82.47
	(e) Finance costs	67.50	47.70	1.30	49.00	51.68
	(f) Depreciation and amortisation expense	13.70	16.70	5.12	21.81	12.81
	(g) Other expenses	210.52	199.74	247.30	447.04	343.58
	Total expenses	5137.46	5036.79	4634.36	9671.15	7404.04
3	Profit/(Loss) before exceptional and extraordinary items and tax	2588.95	(2889.76)	1154.90	(1734.86)	1807.80
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax (3-4)	2588.95	(2889.76)	1154.90	(1734.86)	1807.80
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before tax (5-6)	2588.95	(2889.76)	1154.90	(1734.86)	1807.80
8	Tax Expenses					
	(a) Current tax	130.65	(210.25)	210.25	0.00	438.00
	(b) Deferred tax	438.99	(438.62)	-	(438.62)	0.15
	Total Tax Expenses (a+b)	569.64	(648.87)	210.25	(438.62)	438.15
9	Profit/(Loss) for the period from Continuing Operations (7-8)	2019.31	(2240.89)	944.65	(1296.24)	1369.65
10	Profit/(Loss) for the period from discontinuing Operations	0.00	0.00	0.00	0.00	0.00
11	Tax Expenses of discountinung operations	0.00	0.00	0.00	0.00	0.00
12	Profit/(Loss) from discountinung operation after tax (10-11)	0.00	0.00	0.00	0.00	0.00
13	Net Profit/(Loss) for the period (9+12)	2,019.31	(2,240.89)	944.65	(1296.24)	1369.65
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	8809.82	6791.28	9025.32	6791.28	8081.41
15	(i) Earning per share (before extraordinary items) (of Rs. 5/- each) (not annualised):					
	(a) Basic EPS	8.79	(9.75)	4.11	(5.64)	5.96
	(b) Diluted EPS	8.79	(9.75)	4.11	(5.64)	5.96
	(ii) Earning per share (after extraordinary items) (of Rs. 5/- each) (not annualised):					
	(a) Basic EPS	8.79	(9.75)	4.11	(5.64)	5.96
	(b) Diluted EPS	8.79	(9.75)	4.11	(5.64)	5.96
See accompanying Notes to the Financial Results						

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FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

Place: Surat
Date: 30.10.2026




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

Khemani Distributors & Marketing Ltd.

Registered Office: Plot No. D/91-92, Laxminarayan Industrial Park, BRC Compound, Udhana-Bhestan Road, Surat-394210, Gujarat
Tel. No.: 7818081234, Email: 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 and Year Ended 30.09.2026

		(Rs. in lakh)	
	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A	EQUITY AND LIABILITIES		
1	Shareholder's Funds		6.00
	(a) Share Capital	1148.70	1148.70
	(b) Reserves and Surplus	8809.82	6791.28
	(c) Money received against share warrants	0.00	0.00
	Total Shareholders' Funds	9958.52	7939.98
2	Share application money pending allotment		0.00
3	Non- Current liabilities		
	(a) Long-Term borrowings	37.74	43.47
	(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	37.74	43.47
4	Current liabilities		
	(a) Short- term borrowings	2220.36	3268.05
	(b) Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	0.00	0.02
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	293.60	755.35
	(c) Other current liabilities	0.00	0.00
	(d) Short- term provisions	158.01	23.47
	Total- Current Liabilities	2671.96	4046.90
	Total- Equity and Liabilities	12668.22	12030.35
B	ASSETS		
1	Non- Current assets		
	(a) Property, Plant and Equipments and Intangible Assets		
	(i) Tangible assets		
	Gross fixed assets	291.20	291.20
	less-Depreciation	163.55	149.85
	Net fixed Assets	127.66	141.36
	(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	127.66	141.36
	(b) Non-current investments	7154.27	6654.43
	(c) Deferred tax assets (net)	2.99	441.98
	(d) Long-term loans and advances	3550.63	3043.93
	(e) Other non-current assets	1.00	1.00
	Total Non-current assets	10836.54	10282.69
2	Current assets		
	(a) Current Investments	0.00	0.00
	(b) Inventories	275.67	290.05
	(c) Trade Receivables	525.45	390.75
	(d) Cash and Cash equivalents	150.19	139.19
	(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	880.37	927.66
	Total Current assets	1831.68	1747.65
	Total - Assets	12668.22	12030.35

Cont..3..

FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED



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Date: 30.10.2026


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Standalone Unaudited Cash Flow Statement for the Half Year and Year Ended 30.09.2026

Particulars		(Rs. in lakh)	
		As at 30.09.2026 (Audited)	As at 31.03.2026 (Audited)
A CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES			
Net Profit Before Tax and Extra-Ordinary Items		2,588.95	(1,734.86)
Adjustments for:			
Depreciation		-	-
Profit & Loss on sale of Assets		13.70	21.81
Preliminary Expenses Written Off		-	-
Interest & Finance Charges		-	-
Operating Profit before Working Capital Changes		67.50	49.00
Adjustments for:		2,670.15	(1,664.04)
(Increase)/Decrease in Trade Receivables		(134.70)	(74.77)
(Increase)/Decrease in Inventories		14.39	86.75
(Increase)/Decrease in Other Current assets		47.29	(53.01)
(Increase)/Decrease in Long Term loans and advances		(506.70)	(794.75)
(Increase)/Decrease in Short Term loans and advances		-	-
(Increase)/Decrease in Non-current Assets		-	-
Increase/(Decrease) in Trade Payables		(461.78)	437.10
Increase/(Decrease) in Other Current Liabilities		-	-
Increase/(Decrease) in Short term provision		134.53	10.75
Increase/(Decrease) in Other Long-Term Borrowings		-	-
Increase/(Decrease) in Short-Term Borrowings		(1,047.69)	2,721.18
Cash generated from operations		(1,954.66)	2,333.24
Less: Income Tax paid		715.49	669.20
Less: Earlier provision		131.42	-
Net Cash generated from operations before extraordinary items		-	(6.11)
Extraordinary items		584.07	675.31
Net Cash Inflow / (Outflow) from Operating activities	(A)	584.07	675.31
B CASH FLOW FROM INVESTING ACTIVITIES			
(Purchase)/Sale of Fixed Assets		-	(76.11)
Increase/(decrease) in Long term Loans & Advances		-	-
Increase/(decrease) in Short term Loans & Advances		-	-
(Purchase)/Sale of Investments		(499.83)	(589.21)
Income from other activities		-	-
Net Cash Inflow/(Outflow) from Investing activities	(B)	(499.83)	(665.31)
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		(5.73)	43.47
Interest & Finance Charges		(67.50)	(49.00)
Net Cash used in Financing activities	(C)	(73.23)	(5.54)
Net Change in Cash & Cash Equivalents (A) + (B) + (C)		11.00	4.46
Cash and Cash equivalents as at the beginning of the period		139.19	134.73
Cash and Cash equivalents as at the end of the period		150.19	139.19

Cont..4..

FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED



Place: Surat
Date: 30.10.2026


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Segment wise Revenue, Results and Capital Employed

Sr. No.	Particulars	(Rs. in lakh)			
		Half Year Ended		Year ended	
		30.09.2026	31.03.2026	30.09.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue				
	(1) FMCG	5085.32	5019.68	4590.62	9610.30
	(2) Securities	1,829.71	(3,205.93)	365.41	(2840.52)
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	6915.03	1813.74	4956.04	6769.78
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00
	Net Sales from Operations	6915.03	1813.74	4956.04	6769.78
2	Segment Results				
	(Profit Before Tax and Interest)				
	(1) FMCG	27.88	19.53	18.74	38.27
	(2) Securities	2,628.57	(2,862.81)	1,137.46	(1725.35)
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	2,656.45	(2,843.28)	1156.20	(1,687.08)
	Less:				
	(a) Financial Cost				
	(1) FMCG	2.03	1.88	0.30	2.18
	(2) Securities	65.47	43.79	1.01	44.80
	(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	2,588.95	(2,888.96)	1,154.90	(1,734.06)
3	Capital Employed				
	(Segment Assets – Segment Liabilities)				
	Segment Assets	9958.52	7939.98	10174.02	7939.99
	(1) FMCG	2175.01	2142.03	1894.49	2142.03
	(2) Securities	10493.21	9888.32	9256.41	9888.32
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	12668.22	12030.35	11150.90	12030.35
	Segment Liabilities				
	(1) FMCG	503.00	266.83	607.40	266.83
	(2) Securities	2206.70	3823.53	369.48	3823.53
	(3) Unallocated	0.00	0.00	0.00	0.00
	Total	2709.70	4090.36	976.88	4090.36

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FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

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Notes:-

- 1 The above Audited Standalone Financial Results for the Half Year and Year ended 30/09/2026 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 30/10/2026
- 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, 2026. 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).
- 8 Figures of the half year ended 30/09/2026 as reported in the Financial results are the balancing figures between audited figures in respect of the full year and the year to date figures upto to the half year ended 31/03/2026.

FOR KHEMANI DISTRIBUTORS & MARKETING LIMITED

Place: Surat
Date : 30.10.2026




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