

# Keval India Limited

CIN: L51109WB1983PLC035843

Regd. Office: 54/10 DEBENDRA CHANDRA DEY ROAD, KOLKATA (WB), 700015  
Phone- 033-66066777, Email: [keval.india@rediffmail.com](mailto:keval.india@rediffmail.com); Website: [www.kevalindia.com](http://www.kevalindia.com)  
Corp. Office: 170/10, Film Colony, R.N.T. Marg, Indore- 452001, Ph.: 0731-4279626

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Date: 10.08.2022

To,  
The Listing Department,  
The Calcutta Stock Exchange  
7, Lyons Range,  
Kolkata- 700 001

**Sub: Un-audited Financial Results for the Quarter ended 30<sup>th</sup> June, 2022 with Limited Review Report.**

Dear Sir/ Madam,


Please find attached the copy of the Un-audited Financial Results for the Quarter ended 30<sup>th</sup> June, 2022 with Limited Review Report. The results were approved and taken on records by the Board of Directors of the Company at their meeting held on 10<sup>th</sup> August, 2022.

The Board Meeting commenced at 5.30 pm and concluded at 6.00 pm.

You are requested to take the same on your records and oblige.

Thanking You,

For Keval India Ltd

  
NANCY JAIN  
Company Secretary \*



# KEVAL (INDIA) LIMITED

54/10, DEBENDRA CHANDRA DEY ROAD, KOLKATA (WB), 700015

## Statement of Un-Audited Financial Results for the quarter ended 30<sup>th</sup> June, 2022

(Rs. in Lakhs)

Sr. No.	Particulars  (Refer Notes Below)	Quarter Ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Un-audited	Audited	Un-audited	Audited
<b>1</b>	<b>Income from operations</b>				
	(a) Net Sales / Income From Operations (Net of excise Duty)	0.00	0.00	0.00	0.00
	(b) Other Operating Income	0.00	0.00	0.00	0.00
	<b>Total Income from operations (net)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Other Income	0.00	0.00	0.00	0.00
	<b>Total Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2</b>	<b>Expenses</b>				
	a) Cost of materials consumed	0.00	0.00	0.00	0.00
	b) Purchase of stock in trade	0.00	0.00	0.00	0.00
	c) Changes in inventories of finished goods, work in progress & stock in trade	0.00	0.00	0.00	0.00
	d) Employee benefit expense	0.20	1.14	0.30	1.44
	e) Finance Cost	0.00	0.04	0.00	0.04
	f) Depreciation & Amortisation Expense	0.00	0.00	0.00	0.00
	g) Other Expenditure	0.69	2.18	0.50	2.57
	<b>Total expenses (a) to (g)</b>	<b>0.89</b>	<b>3.36</b>	<b>0.80</b>	<b>4.05</b>
<b>3</b>	<b>Profit/ (Loss) before exceptional items and tax</b>	<b>(0.89)</b>	<b>(3.36)</b>	<b>(0.80)</b>	<b>(4.05)</b>
<b>4</b>	<b>Exceptional items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5</b>	<b>Profit(+)/Loss(-) Before Tax</b>	<b>(0.89)</b>	<b>(3.36)</b>	<b>(0.80)</b>	<b>(4.05)</b>
<b>6</b>	<b>Tax Expense</b>				
	Current Tax	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00
<b>7</b>	<b>Net Profit (+)/ Loss(-) from continuing operations</b>	<b>(0.89)</b>	<b>(3.36)</b>	<b>(0.80)</b>	<b>(4.05)</b>
<b>8</b>	<b>Profit/ (Loss) from discontinuing operation Before tax</b>		-	-	-
<b>9</b>	<b>Tax expenses of discontinuing operations</b>				
	Current Tax	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00
<b>10</b>	<b>Net Profit/ (Loss) from discontinuing operation after tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>11</b>	<b>Profit/ (Loss) for the period before minority interest</b>	<b>(0.89)</b>	<b>(3.36)</b>	<b>(0.80)</b>	<b>(4.05)</b>
<b>12</b>	<b>Share of profit/(loss) of associates</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>13</b>	<b>Profit (loss) of Minority Interest</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>14</b>	<b>Net profit/(loss) for the period</b>	<b>(0.89)</b>	<b>(3.36)</b>	<b>(0.80)</b>	<b>(4.05)</b>
<b>15</b>	<b>Other Comprehensive income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>A</b>	(i) Items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
<b>B</b>	(i) Items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
<b>16</b>	<b>Total comprehensive income</b>	<b>(0.89)</b>	<b>(3.36)</b>	<b>(0.80)</b>	<b>(4.05)</b>
<b>17</b>	<b>Other Comprehensive Income attributable to</b>				
	Owners of the Company	0.00	0.00	0.00	0.00
	Non-controlling Interest	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>18</b>	<b>Total Comprehensive Income for the period attributable to</b>				

For KEVAL (INDIA) LTD.

*Chandran*  
Director,

# KEVAL (INDIA) LIMITED

54/10, DEBENDRA CHANDRA DEY ROAD, KOLKATA (WB), 700015

	Comprehensive Income for the period attributable to owners of parent	(0.89)	(3.36)	(0.80)	(4.05)
	Total Comprehensive Income for the period attributable to owners of parent non controlling interest	0.00	0.00	0.00	0.00
	Total	-0.89	(3.36)	(0.80)	(4.05)
19	Paid up equity share capital (FV of Rs. 10 each)	24.90	24.90	24.90	24.90
20	Reserves excluding revaluation Reserves as per balance sheet of previous	0.00	0.00	0.00	0.00
21	Earnings per share (in Rs.)				
A	Earning per equity share from continue operations				
	Basic EPS for continuing operations	(0.36)	(1.35)	(0.32)	(1.63)
	Diluted EPS for continuing operations	(0.36)	(1.35)	(0.32)	(1.63)
B	Earnings per equity share for discontinued operations				
	Basic EPS for discontinued operations	0.00	0.00	0.00	0.00
	Diluted EPS for discontinued operations	0.00	0.00	0.00	0.00
C	Earnings per equity share				
	Basic EPS for continued and discontinued operations	(0.36)	(1.35)	(0.32)	(1.63)
	Diluted EPS for continued and discontinued operations	(0.36)	(1.35)	(0.32)	(1.63)

## Notes:

- 1 The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their meeting held on 10.08.2022 and the statutory auditors of the Company have also carried out Limited Review of the Unaudited results for the quarter ended on 30.06.2022.
- 2 The figures for the corresponding previous periods have been regrouped / reclassified wherever considered necessary to confirm to the figures presented in the current period.
- 3 The above financial results are available on Company's website <http://kevalindia.com/index.php> and also on the website of CSE .

For and on behalf of Board of Directors of  
Keval India Limited

NARENDRA R GADEKAR  
DIRECTOR  
DIN:03019790

Dated : 10.08.2022  
Place : Indore

For KEVAL (INDIA) LTD.

  
Director,

**RAJENDRA GARG**  
**M.Com. FCA**

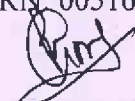
**Rajendra Garg & Co.**  
**Chartered Accountants**  
60-A, Saket Nagar,  
Near Kumawat Dharamshala  
INDORE-452018  
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Cell No. +91-9826043378  
Email: carajendragarg@yahoo.in

**Independent Auditor's Review Report on the Quarterly Un-audited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

Review Report to  
The Board of Directors  
**KEVAL INDIA LIMITED**

1. We have reviewed the accompanying Statement of standalone Un-audited Financial Results of **Keval India Limited** ["the Company"] for the quarter ended 30<sup>th</sup> June, 2022 [hereinafter referred to as the 'Statement'] attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19<sup>th</sup> July, 2019 ("the Circular").
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 Accounting Standards, specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under; or by Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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 Statement is 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 and consequently does not enable us to obtain assurance that we could 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 prepared in accordance with applicable accounting standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. Rajendra Garg & Company  
Chartered Accountants  
FRN: 005165C



CA Rajendra Garg  
(Partner)

Membership No.: 074054

UDIN: 22074054AOSSYU8829



Place: Indore  
Date: 10<sup>th</sup> August, 2022