

KHATOD INVESTMENTS & FINANCE CO. LTD.

BIKANER BUILDING, 1ST FLOOR, ROOM NO. 10, 8/1, LAL BAZAR STREET, KOLKATA - 700 001 • CIN No. : L65993WB1990PLC084695

PHONE : +91 33 4450 0500 • E-mail : khatodinv@gmail.com • Website : www.khatodinv.com

Date: 15th September, 2020

To,
The Secretary,
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata - 700001

Sub.: Unaudited Financial Results for the quarter ended 30th June, 2020 and Outcome of Board Meeting

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors at their meeting held today, i.e. 15th September, 2020 has *inter alia* approved and taken on record:

- (i) The Unaudited Financial Results for the quarter ended 30th June, 2020.
- (ii) A copy of the Limited Review Report for the quarter ended 30th June, 2020 obtained from the Statutory Auditors of the Company.

The meeting commenced at 04:00 pm and concluded at 05:40 pm.

The above is for your information and record.

Thanking You.

Yours faithfully,

For, Khatod Investments & Finance Co. Ltd.

Jaspreet Singh Dhir

Jaspreet Singh Dhir
Company Secretary & Compliance Officer
Membership No.: ACS 40826



Enclosed: As above.

KHATOD INVESTMENTS & FINANCE CO LTD

Regd. Office : 8/1, Lal Bazar Street, Bikaner Building, 1st Floor, Room No. 10, Kolkata - 700 001
 CIN NO. : L65993WB1990PLC084695, Phone : 033 4450 0500, E MAIL : khatodinv@gmail.com, Website : www.khatodinv.com
 Unaudited Financial Results for the Quarter ended 30th June, 2020

(Amt. in lacs)

Particulars	Quarter ended			Year ended
	30.06.2020	31.03.2020	30.06.2019	31.03.2020
	Unaudited	Audited	Unaudited	Audited
1 Revenue from Operations	0.62	1.16	3.91	12.87
2 Other Income	28.47	0.03	0.00	0.03
3 Total Income (1+2)	29.09	1.19	3.91	12.90
4 Expenses				
Cost of materials consumed	0.00	0.00	0.00	0.00
Purchase of stock-in-trade	0.00	0.00	0.00	0.00
Changes in Inventories of Finished Goods, Work in Progress & Stock in Trade	0.00	0.00	0.00	0.00
Employee Benefits Expense	3.57	3.58	3.18	13.17
Finance Costs	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00
Provision of NPA	0.00	0.00	0.00	0.00
Others Expenses	0.30	0.11	0.16	1.17
Total Expenses	3.87	3.69	3.34	14.34
5 Profit/(loss) before exceptional items and tax (3-4)	25.22	-2.50	0.57	-1.44
6 Exceptional items	0.00	0.00	0.00	0.00
7 Profit/(loss) before tax (5-6)	25.22	-2.50	0.57	-1.44
8 Tax Expense				
- Current Income Tax	0.00	0.00	0.00	0.00
- Deferred Tax	0.00	0.00	0.00	0.00
- Earlier Year Tax	0.00	-0.32	0.00	-0.32
Total Tax Expense	0.00	-0.32	0.00	-0.32
9 Profit (Loss) for the period from continuing operations (7-8)	25.22	-2.18	0.57	-1.12
10 Profit/(Loss) From Discontinuing Operations	0.00	0.00	0.00	0.00
11 Profit/(Loss) for the period (9+10)	25.22	-2.18	0.57	-1.12
12 Other Comprehensive Income				
A. Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
B. Items that will be reclassified to profit or loss	-93.97	48.13	-79.10	-465.14
13 Total Comprehensive Income for the period (11+12)	-68.75	45.95	-78.53	-466.25
14 Earnings per equity share (par value Rs.10/- each)				
Basic	0.84	-0.07	0.02	-0.04
Diluted	0.84	-0.07	0.02	-0.04

Notes:

- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above Unaudited Financial Results for the quarter ended 30th June, 2020 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 15th September, 2020. Limited Review of the Unaudited Financial Results for the quarter ended 30th June, 2020, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.
- As the Company's Business Activity falls within a Single business segment, the disclosure requirements of Indian Accounting Standard-108 "Operating Segment" is not applicable.
- Provision for income tax will be made at the year end.
- The working results have been arrived at after considering provisions on standard assets and non-performing assets as per RBI Guidelines, and other usual and necessary provisions.
- The previous period figures have been regrouped/rearranged wherever necessary to confirm to this period's classification.
- Due to the Covid-19 pandemic, the economic activities witnessed a decline. On 24th March, 2020 the Government of India declared a complete lockdown throughout the country. This has definitely caused an adverse impact on the revenue and profitability of the Company. The Company is continuously monitoring the operations and the repayment capabilities of the borrowers.



By order of the Board

Digitally signed by
SHAMBHU CHOUBEY
 Date: 2020.09.15
 14:08:33 +05'30'

Shambhu Choubey
 Director
 DIN: 06565599

Place: Kolkata
 Date: 15.09.2020



Independent Auditor's Review Report on the Quarterly Unaudited 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
Khatod Investments & Finance Co. Limited

1. We have reviewed the accompanying statement of unaudited financial results of **KHATOD INVESTMENTS & FINANCE CO. LIMITED** (the 'Company') for the quarter ended June 30, 2020 (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 (the 'Regulation') as amended.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement 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 Statement is 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.
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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For VKR & Associates.
Chartered Accountants
ICAI Firm Registration No.: 320323E



S. Agrawal
Santosh Kumar Agrawal, FCA
(Partner)
Membership No.: 067092

UDN: 20067092AAAABY3093

Kolkata, 15th day of September, 2020