

KHATOD INVESTMENTS & FINANCE CO. LTD

Regd. Office: 1, Ramesh Mitra Road, Third Floor, Kolkata – 700 025;
Phone: 033 44500500, 91 9007077041; Email id: khatodinv@gmail.com;
Website: www.khatodinv.com ;CIN: L65993WB1990PLC084695

Date: 13th November, 2021

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

Sub.: Outcome of the Board Meeting and Submission of Financial Results under Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, respectively

Dear Sir/Madam,

Pursuant to the Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the following, as approved by the Board of Directors at their meeting held today, i.e. 13th November, 2021:

- (i) Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2021.
- (ii) Statement of Assets and Liabilities of the Company as on 30th September, 2021.
- (iii) Cash Flow Statement of the Company as on 30th September, 2021.
- (iv) Limited Review Report of the Statutory Auditors of the Company on the aforesaid financial results.

The meeting commenced at 01:00 pm and concluded at 03:30 pm.

The above is for your information and record.

Thanking You.

Yours faithfully,

For, Khatod Investments & Finance Co Ltd

Sweta Singh

Sweta Singh
Company Secretary & Compliance Officer



Enclosed: As above.

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Unaudited Financial Results for the Quarter and half year ended 30th September, 2021

(Amt. in lacs)

Particulars	Quarter ended			Year to date		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1 Revenue from Operations	1.24	1.36	1.11	2.60	1.73	4.74
2 Other Income	0.00	0.00	11.05	0.00	39.52	40.17
3 Total Income (1+2)	1.24	1.36	12.16	2.60	41.25	44.91
4 Expenses						
Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of stock-in-trade	0.00	0.00	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	0.00	-0.17
Employee Benefits Expense	3.60	3.28	3.51	6.88	7.08	13.98
Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Provision of NPA	0.00	0.00	0.00	0.00	0.00	0.00
Others Expenses	0.70	0.48	0.34	1.17	0.64	2.35
Total Expenses	4.30	3.76	3.85	8.06	7.72	16.16
5 Profit/(loss) before exceptional items and tax (3-4)	-3.05	-2.40	8.31	-5.46	33.53	28.75
6 Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
7 Profit/(loss) before tax (5-6)	-3.05	-2.40	8.31	-5.46	33.53	28.75
8 Tax Expense						
- Current Income Tax	0.00	0.00	0.00	0.00	0.00	6.00
- Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
- Earlier Year Tax	0.00	1.55	0.00	1.55	0.00	0.00
Total Tax Expense	0.00	1.55	0.00	1.55	0.00	6.00
9 Profit (Loss) for the period from continuing operations (7-8)	-3.05	-3.95	8.31	-7.01	33.53	22.75
10 Profit/(Loss) From Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
11 Profit/(Loss) for the period (9+10)	-3.05	-3.95	8.31	-7.01	33.53	22.75
12 Other Comprehensive Income						
A. Items that will not be reclassified to profit or loss	67.19	586.99	0.00	519.80	0.00	317.48
B. Items that will be reclassified to profit or loss	0.00	0.00	62.25	0.00	-31.72	0.00
13 Total Comprehensive Income for the period (11+12)	-70.24	583.04	70.56	512.80	1.81	340.23
14 Earnings per equity share (par value Rs.10/- each)						
Basic	-0.10	-0.13	0.28	-0.23	1.12	0.76
Diluted	-0.10	-0.13	0.28	-0.23	1.12	0.76

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 and half year ended 30th September, 2021 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 19th November, 2021. Limited Review of the Unaudited Financial Results for the quarter and half year ended 30th September, 2021, 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 conform to this period's classification.
- COVID-19 has resulted in a significant decline in economic activities. The extent to which the COVID-19 pandemic will impact the Company's results in the coming quarters will depend on how soon the semblance of normalcy is restored in the country, though the Company has taken all feasible measures to ensure continuity of operational activities in the coming quarters.

Place: Kolkata
Date: 13.11.2021

SANJAY SHAW

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Shambhu Choubey

Shambhu Choubey
Director
DIN: 06565599

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Shambhu Choubey
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Statement of Assets and Liabilities

S.No.	Particulars	(Amt. in lacs)	
		As at 30.09.2021	As at 31.03.2021
	ASSETS		
(1)	Financial Assets		
(a)	Cash and cash equivalents	0.24	0.53
(b)	Bank Balance other than (a) above	-	-
(c)	Loans	65.55	70.47
(d)	Investments	-	-
(e)	Other Financial assets (to be specified)	0.25	-
(2)	Non-financial Assets		
(a)	Inventories	6,903.74	5,796.88
(b)	Current tax assets (Net)	1.02	3.49
(c)	Deferred tax Assets (Net)	1.28	1.28
(d)	Investment Property	-	-
(e)	Other Intangible assets	-	-
(f)	Other non-financial assets (to be specified)	-	-
	Total Assets	6,972.08	5,872.64
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	Financial Liabilities		
(a)	Derivative financial instruments		
(b)	Payables		
	(I) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises		
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
	(II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises		
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1.60	1.35
(c)	Other financial liabilities (to be specified)		
(2)	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	6.00	6.60
(b)	Provisions	5.08	5.08
(c)	Deferred tax liabilities (Net)	-	-
(d)	Other non-financial liabilities (to be specified)	0.05	0.03
	EQUITY		
(a)	Equity Share capital	300.22	300.22
(b)	Other Equity	6,659.14	5,559.35
	Total Liabilities and Equity	6,972.08	5,872.64

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By order of the Board

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Shambhu Choubey
Director
DIN: 06565599

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Cash Flow Statement

Particulars	(Amt. In Rs.)			
	Half year ended 30.09.2021		Half year ended 30.09.2020	
	Amt. (Rs.)	Amt. (Rs.)	Amt. (Rs.)	Amt. (Rs.)
A. Cash flow from operating activities :				
Net profit before tax as per Statement of Profit & Loss		(700,645.00)		3,352,816.00
Adjustments for:				
Contingent Provisions against Standard Assets	(14,243)		17,172.00	
Provision for Non Performing Asset				
Profit on Sale of Fixed Assets				
Depreciation				
Provision For Gratuity		(14,243)		17,172.00
Operating profit before working capital changes		(714,888.00)		3,369,988.00
(Increase) / Decrease in Inventories	6,300			
(Increase) / Decrease in Trade Payables	24,292.00			
(Increase) / Decrease in Loan Given	491,192.00		(2,513,644.00)	
(Increase) / Decrease in Other Financial Assets	(25,370.00)		(6,868,830.00)	
(Increase) / Decrease in Non Financial Assets				
(Increase) / Decrease in Other Current Assets			(33,010.00)	
Increase / (Decrease) in Other Non Financial liabilities			6,100,000.00	
	1,500,000	497,914.00	(260,000)	(3,315,744.00)
Cash generated from operations		(216,974.00)		54,244.00
Less: Direct taxes paid/ Refunds (Net)		188,573.00		12,492.00
Net cash Generated/(used) from operating activities		(28,401.00)		41,752.00
B. Cash flow from investing activities :				
Sale of Fixed Assets				
Net cash from investing activities				
C. Cash flow from financing activities :				
Proceeds / (Repayment) of borrowings				
Proceeds / (Repayment) of Short term borrowings				
Net cash generated/(used) in financing activities				
Net increase/(decrease) in cash and cash equivalents (A+B+C)		(28,401.00)		41,752.00
Cash and cash equivalents - Opening balance		52,787.00		46,778.00
Cash and cash equivalents - Closing balance		24,386.00		88,530.00

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By order of the Board

Shambhu Choubey

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Shambhu Choubey
Director

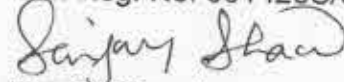
DIN: 06565599

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 of KHATOD INVESTMENTS & FINANCE CO.LIMITED (the 'Company') for the quarter ended September 30, 2021 (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 thereunder 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 then dependent 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 Komandoor & Co LLP
Chartered Accountants
Firm Reg. No. 001420S/S200034


(Sanjay Shaw)
Partner
M. No. 305966



UDIN : 21305966AAAAGQ8534

Date : 13.11.2021