

**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 : +91 33 4450 0500, E MAIL : khatodinv@gmail.com, Website : www.khatodinv.com

Audited Financial Results for the Quarter and year ended 31st March, 2019

(in ` Lakhs)

Particulars	Quarter ended			Year ended	
	31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
	Audited	Un-audited	Audited	Audited	Audited
<b>PART I</b>					
1 <b>Income from Operations</b>					
(a) Net Sales/Income from Operations	3.57	3.73	3.57	15.05	15.02
(b) Other Operating Income	-	-	-	-	-
2 Other Income	3.21	-	0.10	3.21	0.10
3 <b>Total Income (1+2)</b>	<b>6.78</b>	<b>3.73</b>	<b>3.67</b>	<b>18.26</b>	<b>15.12</b>
<b>Expenses</b>					
a) Cost of Materials consumed	-	-	-	-	-
b) Purchase of Stock-in-trade	-	-	-	-	-
c) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
d) Employee benefits expense	2.98	3.16	3.05	11.83	11.91
e) Depreciation and amortisation expense	-	-	-	-	-
f) Provision for NPA	0.01	-	(4.00)	0.01	(4.00)
g) Finance costs	-	-	-	-	-
h) Other Expenses	2.04	0.62	1.94	3.30	3.13
4 <b>Total Expenses</b>	<b>5.03</b>	<b>3.78</b>	<b>0.99</b>	<b>15.14</b>	<b>11.04</b>
5 <b>Profit (+)/ Loss (-) from Ordinary Activities before tax (3+4)</b>	<b>1.75</b>	<b>(0.05)</b>	<b>2.68</b>	<b>3.12</b>	<b>4.08</b>
<b>Tax Expenses</b>					
for Current	0.60	-	-	0.60	0.40
for Deferred	(0.08)	-	0.13	(0.08)	0.13
for income tax for earlier years	0.02	-	-	0.02	-
6 <b>Total Tax Expense</b>	<b>0.54</b>	<b>0.00</b>	<b>0.13</b>	<b>0.54</b>	<b>0.53</b>
7 <b>Net Profit(+)/Loss(-) from ordinary activities after tax (5+6)</b>	<b>1.21</b>	<b>(0.05)</b>	<b>2.55</b>	<b>2.58</b>	<b>3.55</b>
8 Paid Up Equity Share Capital (Face value Rs.10/- per share)	300.22	300.22	300.22	300.22	300.22
9 Reserves excluding Revaluation Reserves	124.27	123.08	121.69	124.27	121.69
10 a) EPS (Rs.) before Extraordinary items:					
Basic	0.04	0.00	0.08	0.09	0.12
Diluted	0.04	0.00	0.08	0.09	0.12
b) EPS (Rs.) after Extraordinary items:					
Basic	0.04	0.00	0.08	0.09	0.12
Diluted	0.04	0.00	0.08	0.09	0.12

**Notes:**

- The above financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at its meeting held on 30th May, 2019
- Since the Company has only one segment, disclosure under AS-17 is not applicable.
- The Company has aligned depreciation with Schedule II of the Companies Act 2013.
- 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 periods figures have been regrouped and reclassified wherever necessary. The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.

By order of the Board

Place: Kolkata  
Dated : 30th May, 2019



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Audited Financial Results for the Quarter and year ended 31st March, 2019

**Statement of Assets and Liabilities**

(in Rs.)

Sl. No	Particulars	31.03.2019	31.03.2018
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' funds</b>		
	(a) Share capital	30022000.00	30022000.00
	(b) Reserves and surplus	12426735.00	12168516.00
	<b>Sub-total - Shareholders' funds</b>	<b>42448735.00</b>	<b>42190516.00</b>
2	Share application money pending allotment	0.00	0.00
3	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	0.00	0.00
	(b) Deferred tax liabilities (net)	0.00	0.00
	(c) Other long-term liabilities	490384.00	461538.00
	(d) Long-term provisions	0.00	0.00
	<b>Sub-total - Non-current liabilities</b>	<b>490384.00</b>	<b>461538.00</b>
4	<b>Current liabilities</b>		
	(a) Short-term borrowings	0.00	0.00
	(b) Trade payables	0.00	0.00
	(c) Other current liabilities	9165996.00	9079205.00
	(d) Short-term provisions	162758.00	102045.00
	<b>Sub-total - Current liabilities</b>	<b>9328754.00</b>	<b>9181250.00</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>52267873.00</b>	<b>51833304.00</b>
<b>B</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Fixed assets	0.00	0.00
	(b) Goodwill on consolidation	0.00	0.00
	(c) Non-current investments	0.00	0.00
	(d) Deferred tax assets (net)	127500.00	120000.00
	(e) Long-term loans and advances	0.00	0.00
	(f) Other non-current assets	0.00	0.00
	<b>Sub-total - Non-current assets</b>	<b>127500.00</b>	<b>120000.00</b>
2	<b>Current assets</b>		
	(a) Current investments	0.00	0.00
	(b) Inventories	38324912.00	38341960.00
	(c) Trade receivables	0.00	0.00
	(d) Cash and cash equivalents	21019.00	282544.00
	(e) Short-term loans and advances	12767869.00	12526120.00
	(f) Other current assets	1026573.00	562680.00
	<b>Sub-total - Current assets</b>	<b>52140373.00</b>	<b>51713304.00</b>
	<b>TOTAL ASSETS</b>	<b>52267873.00</b>	<b>51833304.00</b>



*Manisha Pineda*





## INDEPENDENT AUDITOR'S REPORT

To,  
The Board Directors,  
**Khatod Investment & Finance Co. Limited**

1. We have audited the accompanying Financial Results of **Khatod Investment & Finance Co. Limited** ("the Company") for the quarter ended 31<sup>st</sup> March, 2019 and the year to date results for the period 01/04/2018 to 31/03/2019, 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

The Results included in the Statement, which are the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related financial statements which has been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Results included in the Statement, based on our audit of such standalone financial statements.

2. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Results included in the Statement are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Results included in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Results included in the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation and fair presentation of the Results included in the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal financial control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Results included in the Statement.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.





3. In our opinion and to the best of our information and according to the explanations given to us, the Results included in the Statement:
- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016; and
  - (ii) gives a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended 31<sup>st</sup> March, 2019.
4. The Statement includes the results for the Quarter ended 31<sup>st</sup> March, 2019, being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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



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

Kolkata, 30<sup>th</sup> day of May, 2019

# 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: 30.05.2019

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

Dear Sir/Madam,

**Sub: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

In compliance with the provisions of regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that M/s. VKR & Associates, Chartered Accountants, Kolkata (FRN: 320323E), Statutory Auditor of the Company have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended March 31, 2019.

Kindly take the note of the same.

Thanking you,

Yours faithfully,

For, Khatod Investments & Finance Co. Limited

*Subrata Mallick*  
Sri Subrata Mallick  
Chief Financial Officer

