

# 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](mailto:khatodinv@gmail.com);  
Website: [www.khatodinv.com](http://www.khatodinv.com); CIN: L65993WB1990PLC084695

30<sup>th</sup> May, 2022

To,  
The Secretary,  
The Calcutta Stock Exchange Ltd.  
7, Lyons Range  
Kolkata- 700 001  
Issuer Scrip Code: 21083

## Sub.: Outcome of the Board Meeting:

1. Appointment of Company Secretary & Compliance Officer
2. Audited Financial Results for the quarter and year ended 31.03.2022

Dear Sir/Madam,

We wish to inform you that pursuant to Regulation 6, 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') the Board of Directors at its meeting held today, i.e. 30<sup>th</sup> May, 2022 has *inter-alia* approved / taken on record the following:

1. the Appointment of Ms. Anushree Chowdhury (ICSI Membership No.: A69161) as the Company Secretary & Compliance Officer of the Company w.e.f. 30<sup>th</sup> May, 2022 based on the recommendation of the Nomination and Remuneration Committee and pursuant to the provisions of Section 203 of the Companies Act, 2013 read with the relevant Rules and Regulation 6(1) of the Listing Regulations.

Further, in compliance with Regulation 30 of the Listing Regulations read with SEBI circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015, enclosed is the brief profile of Ms. Chowdhury pertaining to the said appointment as "Annexure - I".

2. the Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2022 (including Statement of Assets & Liabilities and Cash Flow Statement for the year ended 31<sup>st</sup> March, 2022) along with the Auditor's Report issued by the Statutory Auditors of the Company and a Declaration with respect to the Auditor's Report with unmodified opinion for the said period as "Annexure - II".

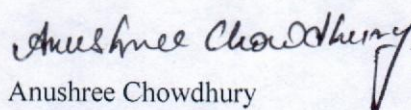
The meeting commenced at 01.00 p.m. and concluded at 03.20 p.m.

This is for your kind information and records.

Thanking you,

Yours faithfully,

For, Khatod Investments & Finance Co Ltd

  
Anushree Chowdhury  
Company Secretary &  
Compliance Officer



Enclosed: as above



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**Annexure – I**

## **Brief Profile of Ms. Anushree Chowdhury**

Sl. No.	Particulars	Details
1.	Reason for Change viz, Appointment, <del>Resignation,</del> Removal-death or otherwise;	Resignation of erstwhile Company Secretary and Compliance Officer of the Company, Ms. Sweta Singh w.e.f. 27 <sup>th</sup> January, 2022.
2.	Date of Appointment	Ms. Anushree Chowdhury has been appointed w.e.f. 30 <sup>th</sup> May, 2022
3.	Qualification	B.Com (H), M.Com & a Company Secretary.
4.	Brief Profile (in case of appointment)	<p>Ms. Chowdhury is a Commerce Graduate from Calcutta University and did her Masters in Accounting &amp; Finance from University of Calcutta.</p> <p>She is also an Associate Member of the Institute of Company Secretary of India (ICSI). She has previously worked as an Executive Secretarial in a Listed Entity and has experience of handling corporate secretarial affairs, legal matters and other statutory compliances.</p>

For, Khatod Investments & Finance Co Ltd

*Anushree Chowdhury*  
Anushree Chowdhury  
Company Secretary &  
Compliance Officer





## Khatod Investments &amp; Finance Co Ltd

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CIN: L65993WB1990PLC084695, Phone : 033 4450 0500, E Mail : khatodinv@gmail.com, Website : www.khatodinv.com

Audited Financial Results for the quarter and year ended 31st March, 2022

(Amt. in lacs)

Particulars	Quarter ended			Year ended	
	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
	Audited	Un-audited	Audited	Audited	Audited
1 Revenue from Operations	0.08	1.07	1.51	3.75	4.74
2 Other Income	0.11	0.00	0.64	0.11	40.17
3 Total Income (1+2)	0.19	1.07	2.15	3.86	44.91
<b>4 Expenses</b>					
Cost of materials consumed	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
Changes in Inventories of Finished Goods, Work in Progress & Stock in Trade	0.00	0.00	-0.17	0.00	-0.17
Employee Benefits Expense	3.11	3.48	3.04	13.47	13.98
Finance Costs	0.00	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00
Provision of NPA	0.00	0.00	0.00	0.00	0.00
Others Expenses	0.77	0.59	0.82	2.53	2.35
<b>Total Expenses</b>	<b>3.88</b>	<b>4.07</b>	<b>3.69</b>	<b>16</b>	<b>16.16</b>
5 Profit/(loss) before exceptional items and tax (3-4)	-3.69	-3.00	-1.54	-12.14	28.75
6 Exceptional items	0.00	0.00	0.00	0.00	0.00
7 Profit/(loss) before tax (5-6)	-3.69	-3.00	-1.54	-12.14	28.75
<b>8 Tax Expense</b>					
- Current Income Tax	0.00	0.00	6.00	0.00	6.00
- Deferred Tax	0.00	0.00	0.00	0.00	0.00
- Earlier Year Tax	0.00	0.20	0.00	1.75	0.00
<b>Total Tax Expense</b>	<b>0.00</b>	<b>0.20</b>	<b>6.00</b>	<b>1.75</b>	<b>6.00</b>
9 Profit (Loss) for the period from continuing operations (7-8)	-3.69	-3.20	-7.54	-13.89	22.75
10 Profit/(Loss) From Discontinuing Operations	0.00	0.00	0.00	0.00	0.00
11 Profit/(Loss) for the period (9+10)	-3.69	-3.20	-7.54	-13.89	22.75
<b>12 Other Comprehensive Income</b>					
A. Items that will not be reclassified to profit or loss	1063.09	-497.95	84.23	1084.94	317.48
B. Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0
13 Total Comprehensive Income for the period (11+12)	1059.40	-501.15	84.23	1071.05	340.23
<b>14 Earnings per equity share (par value Rs.10/- each)</b>					
Basic	-0.12	-0.11	-0.25	-0.46	0.76
Diluted	-0.12	-0.11	-0.25	-0.46	0.76

Komandoor &amp; Co. LLP

Chartered Accountants

Firm Reg. No.0014305/5200034

*Sanjay Shaw*  
Sanjay Shaw  
Partner  
M. No.305966





## Statement of Assets and Liabilities

(Amt. in lacs)

S.No.	Particulars	As at 31.03.2022	As at 31.03.2021
<b>ASSETS</b>			
<b>(1)</b>	<b>Financial Assets</b>		
(a)	Cash and cash equivalents	0.32	0.53
(b)	Bank Balance other than (a) above	-	-
(c)	Loans	3.8	70.47
(d)	Investments	-	-
(e)	Other Financial assets - Advance against purchase of Land	47.89	-
<b>(2)</b>	<b>Non-financial Assets</b>		
(a)	Inventories	6882.38	5796.88
(b)	Current tax assets (Net)	0.37	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)		
<b>Total Assets</b>		<b>6936.04</b>	<b>5872.64</b>
<b>LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
<b>(1)</b>	<b>Financial Liabilities</b>		
(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	-	1.35
(c)	Other financial liabilities (to be specified)	-	-
<b>(2)</b>	<b>Non-Financial Liabilities</b>		
(a)	Current tax liabilities (Net)	-	6.60
(b)	Provisions	5.08	5.08
(c)	Deferred tax liabilities (Net)	-	-
(d)	Other non-financial liabilities (Refer Note)	0.34	0.03
<b>EQUITY</b>			
(a)	Equity Share capital	300.22	300.22
(b)	Other Equity	6,630.40	5,559.36
<b>Total Liabilities and Equity</b>		<b>6,936.04</b>	<b>5,872.64</b>

**Note:** Bifurcation and details of other Non-Financial Liabilities given below:

**Other Non Financial Liabilities:**

	As at 31.03.2022	As at 31.03.2021
Statutory Dues	0.05	0.03
Audit Fees payable	0.30	0.00
<b>Total</b>	<b>0.34</b>	<b>0.03</b>

**Komandoor & Co. LLP**

Chartered Accountants

Firm Reg. No. 0014205/5200034

Statutory Dues

Audit Fees payable

**Total**

Sanjay Shaw  
Partner

M. No. 305966



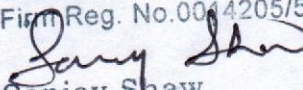


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 Cash Flow Statement for the Year ended on 31st March, 2022

Amt in (Rs.)

Particulars	For the Period 31st March 2022	For the Period 31st March 2021
<b>A. Cash flow from operating activities :</b>		
Net profit before tax as per Statement of Profit & Loss	-12,14,522.00	28,74,351
Adjustments for		
Contingent Provisions against Standard Assets	-	14,243
Interest on Income Tax Refund	-	-
	-	14,243
<b>Operating profit before working capital changes:</b>	<b>-12,14,522.00</b>	<b>28,88,594</b>
(Increase) / Decrease in Inventories	56,300	(17,068)
(Increase) / Decrease in Trade Payable	<b>1,35,221</b>	(32,35,918)
(Increase) / Decrease in Other Financial Liabilities	(6,60,108)	-
(Increase) / Decrease in Other Financial Assets	(47,88,748)	61,00,000
(Increase) / Decrease in Non Financial Assets	<b>(3,11,175)</b>	44,318
(Increase) / Decrease in Loan Given	<b>66,66,645</b>	(56,97,165)
(Increase) / Decrease in Other Non Financial liabilities	30,980	(50)
Increase / (Decrease) in Other liabilities	(300)	-
	11,28,815.00	(28,05,883)
Cash generated from operations	-85,707.00	82,711
Less: Direct taxes paid/ Refunds including Interest (Net)	64,546.00	(76,702)
Net cash Generated/(used) from operating activities	<b>-21,161.00</b>	<b>6,009</b>
<b>B. Cash Flow from Investing Activities</b>		
Sale of Fixed Assets	-	-
	-	-
<b>Net cash from Investing Activities</b>	-	-
<b>C. Cash flow from Financing Activities :</b>		
Proceeds / (Repayment) of borrowings	-	-
Proceeds / (Repayment) of Short term borrowings	-	-
	-	-
<b>Net cash generated/(used) in financing activities</b>	-	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	-21,161.00	6,009.02
Cash and cash equivalents -Opening balance	52,787.02	46,778.00
Cash and cash equivalents -Closing balance	<b>31,626.02</b>	<b>52,787.02</b>

**Komandoor & Co. LLP**  
 Chartered Accountants  
 Firm Reg. No. 004205/5200034  
  
**Sanjay Shaw**  
 Partner  
 M. No.305966





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### Notes:

- 1 The above Audited Financial Results for the quarter and year ended 31st March, 2022 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 30th May, 2022. The statutory auditors of the Company have audited the above results for the year ended 31st March, 2022.
- 2 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.
- 3 The figures of the quarter ended 31st March, 2022 (i.e. 31.03.2022) are the balancing figure between audited figure in respect of full financial year and published year to date figure upto third quarter of the respective financial year (i.e. upto 31.12.2021).
- 4 The previous financial period/year figures have been regrouped / re-arranged wherever necessary to conform to this period's classification.
- 5 This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with relevant rules and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 6 The outbreak of COVID-19 pandemic has caused significant disturbance and slowdown in the overall global economy. Gradually, the situation improved in the last nine months of the current year. However, our Company has not been left unaffected from its impact and it was severely impacted due to ongoing pandemic.

**Komandoor & Co. LLP**

Chartered Accountants

Firm Reg. No.0014205/5200034

*Sanjay Shaw*  
Sanjay Shaw

Partner

M. No.305966



**Khatod Investments & Finance Co. Ltd.**

*Manisha Pincha*

Director

Manisha Pincha

Whole Time Director

DIN: 07143031

Place: Kolkata  
Date: 30.05.2022



## INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF KHATOD INVESTMENTS & FINANCE CO LTD

Report on the Audit of the Interim Condensed Standalone Financial Statements

### Opinion

We have audited the accompanying interim condensed standalone financial statements of **KHATOD INVESTMENTS & FINANCE CO LTD** (the "Company"), which comprise the Condensed Balance Sheet as at March 31, 2022, the interim Condensed Statement of Profit and Loss (including Other Comprehensive Income) for the three months and year ended on that date, the Condensed Statement of Changes in Equity and the Condensed Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as the "interim condensed standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid interim condensed standalone financial statements give a true and fair view in conformity with Indian Accounting Standard 34 - "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its profit, total comprehensive income for the three months and year ended on that date, changes in equity and its cash flows for the year ended on that date.

### Basis for Opinion

We conducted our audit of the interim condensed standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Interim Condensed Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the interim condensed standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the interim condensed standalone financial statements.



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Ph no: 7207057799 E-Mail: [Komandoorco@gmail.com](mailto:Komandoorco@gmail.com) [info@komandooreo.com](mailto:info@komandooreo.com)

BRANCHES: NEW DELHI, MUMBAI, KOLKATA, CHENNAI, AGRA, AHMEDABAD, BANGALORE, BHUBHANESWAR, GHAZIABAD, PATNA,  
PUNE, RANCHI, TIRUPATI, VARANASI, VIJAYAWADA AND VISHAKAPATNAM



### Management Responsibilities for the Interim Condensed Standalone Financial Statements

The Company's Board of Directors is responsible for the preparation and presentation of these interim condensed standalone financial statements that give a true and fair view of the financial position, financial performance, including total comprehensive income, changes in equity and cash flows of the Company in accordance with Ind AS 34 and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the interim condensed standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the interim condensed standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

### Auditor's Responsibilities for the Audit of the Interim Condensed Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the interim condensed standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these interim condensed standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the interim condensed standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls.

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PUNE, RANCHI, TIRUPATI, VARANASI VIJAYAWADA AND VISHAKAPATNAM





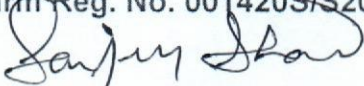
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the interim condensed standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the interim condensed standalone financial statements, including the disclosures, and whether the interim condensed standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the interim condensed standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the interim condensed standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the interim condensed standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Komandoor & Co LLP  
Chartered Accountants  
Firm Reg. No. 001420S/S200034

  
(Sanjay Shaw)  
Partner

M. No. 305966

UDIN : 22305966AJWIUH2022

Date : 30.05.2022





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30<sup>th</sup> May, 2022

To,  
The Secretary,  
The Calcutta Stock Exchange Ltd.  
7, Lyons Range  
Kolkata- 700 001  
Issuer Scrip Code: 21083

**Sub.: Declaration under Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

In compliance with the provisions of Regulation 33(3)(d) of Securities and Exchange Board of India (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. Komandoor & Co. LLP, Chartered Accountants, Kolkata (FRN: 001420S/S200034), 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 31<sup>st</sup> March, 2022.

This is for your kind information and records.

Thanking you,

Yours faithfully,  
For, Khatod Investments & Finance Co Ltd

*Krishna Gopal Halder*

Krishna Gopal Halder  
Chief Financial Officer

