

# 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: 13<sup>th</sup> February, 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. 13<sup>th</sup> February, 2021:

- (i) Unaudited Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2020.
- (ii) Limited Review Report of the Statutory Auditors of the Company on the aforesaid financial results.

The meeting commenced at 03:30 pm and concluded at 04:45 pm.

The above is for your information and record.

Thanking You.

Yours faithfully,

For, Khatod Investments & Finance Co. Ltd.

*Shambhu Choubey*

Shambhu Choubey  
Director  
(DIN: 06565599)



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 and Nine months ended 31st December, 2020

(Amt. in lacs)

Particulars	Quarter ended			Nine months ended		Previous Year Ended
	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1 Revenue from Operations	1.50	1.11	3.73	3.23	11.71	12.87
2 Other Income	0.01	11.05	0.00	39.52	0.00	0.03
3 Total Income (1+2)	1.51	12.16	3.73	42.75	11.71	12.90
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	0.00
Employee Benefits Expense	3.86	3.51	3.33	10.94	9.59	13.17
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	0.89	0.34	0.46	1.35	1.06	1.17
Total Expenses	4.75	3.85	3.79	12.29	10.65	14.34
5 Profit/(loss) before exceptional items and tax (3-4)	-3.24	8.31	-0.06	30.46	1.06	-1.44
6 Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
7 Profit/(loss) before tax (5-6)	-3.24	8.31	-0.06	30.46	1.06	-1.44
8 Tax Expense						
- Current Income Tax	0.00	0.00	0.00	0.00	0.00	0.00
- Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
- Earlier Year Tax	0.00	0.00	0.00	0.00	0.00	-0.32
Total Tax Expense	0.00	0.00	0.00	0.00	0.00	-0.32
9 Profit (Loss) for the period from continuing operations (7-8)	-3.24	8.31	-0.06	30.46	1.06	-1.12
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)	-3.24	8.31	-0.06	30.46	1.06	-1.12
12 Other Comprehensive Income						
A. Items that will not be reclassified to profit or loss	264.97	62.25	-363.08	233.25	-513.27	-465.14
B. Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
13 Total Comprehensive Income for the period (11+12)	261.72	70.56	-363.14	263.71	-512.21	-466.26
14 Earnings per equity share (par value Rs.10/- each)						
Basic	-0.11	0.28	1.01	1.01	0.04	0.04
Diluted	-0.11	0.28	1.01	1.01	0.04	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. The Company adopted Ind AS from 1st April, 2019, and accordingly, these financial results (including for all the periods presented in accordance with Ind AS 101 - First-time Adoption of Indian Accounting Standards) have been prepared in accordance with the recognition and measurement principles in Ind AS 34 - Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Ind-AS has been made applicable with effect from 1st April, 2019 and comparative figures for the corresponding quarter of the previous year (transition date being 1st April, 2018) have accordingly been restated.
- The above Unaudited Financial Results for the quarter and nine months ended 31st December, 2020 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 13th February, 2021.
- Limited Review of the Unaudited Financial Results for the quarter and nine months ended 31st December, 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.
- 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.



By order of the Board

*Shambhu Choubey*

Shambhu Choubey  
 Director  
 DIN: 06565599

Place: Kolkata  
 Date: 13.02.2021





**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 December 31, 2020 and year to date from April 1, 2020 to December 31, 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

UDIN: 21067092AAAABK2623

Kolkata, 13<sup>th</sup> day of February, 2021