

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

9th February, 2023

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

Sub.: Outcome of the Board Meeting Un-audited Financial Results for the quarter and nine months ended 31.12.2023

Dear Sir/Madam,

We wish to inform you that pursuant to Regulation 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. 9th February, 2023 has *inter-alia* approved / taken on record the following the Un-audited Financial Results for the quarter and nine months ended 31st December 2022 along with the Limited Review Report issued by the Statutory Auditors of the Company for the said period is enclosed as "**Annexure**".

The meeting commenced at 3:30 p.m. and concluded at 04:10 p.m.

This is for your kind information and records.

Thanking you,

Yours faithfully,

For, Khatod Investments & Finance Co Ltd

Anushree Chowdhury
Anushree Chowdhury
Company Secretary &
Compliance Officer



Enclosed: as above

KHATOD INVESTMENTS & FINANCE CO LTD

Regd. Office : 1, Ramesh Mitra Road, Third Floor, Kolkata - 700 025
CIN : 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, 2022

(Amt. in lacs)

Particulars	Quarter ended			Nine months ended		Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1 Revenue from Operations	0.16	0.07	1.07	0.30	3.67	3.75
2 Other Income	0.00	0.00	0.00	0.00	0.00	0.11
3 Total Income (1+2)	0.16	0.07	1.07	0.30	3.67	3.86
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	5.79	6.06	3.48	17.62	10.36	13.47
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	0.61	0.78	0.59	1.78	1.76	2.53
Total Expenses	6.39	6.84	4.07	19.40	12.12	16.00
5 Profit/(loss) before exceptional items and tax (3-4)	-6.23	-6.77	-3.00	-19.10	-8.45	-12.14
6 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7 Profit/(loss) before tax (5-6)	-6.23	-6.77	-3.00	-19.10	-8.45	-12.14
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	1.51	0.00	0.20	1.51	1.75	1.75
Total Tax Expense	1.51	0.00	0.20	1.51	1.75	1.75
9 Profit (Loss) for the period from continuing operations (7-8)	-7.74	-6.77	-3.20	-20.61	-10.20	-13.89
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)	-7.74	-6.77	-3.20	-20.61	-10.20	-13.89
12 Other Comprehensive Income						
A. Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B. Items that will be reclassified to profit or loss	246.47	247.89	-497.95	79.45	21.85	1084.94
13 Total Comprehensive Income for the period (11+12)	238.73	241.12	-501.15	58.84	11.65	1071.05
14 Earnings per equity share (par value Rs.10/- each)						
Basic	-0.26	-0.23	-0.11	-0.69	-0.34	-0.46
Diluted	-0.26	-0.23	-0.11	-0.69	-0.34	-0.46

Notes:

- 1 The above Unaudited Financial Results for the quarter and nine months ended 31st December, 2022 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 9th February, 2023. Limited Review of the Unaudited Financial Results for the quarter and nine months ended 31st December, 2022, 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.
- 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 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
- 4 The previous financial period/year figures have been regrouped / re-arranged wherever necessary to conform to this period's classification.
- 5 The Financial Results have 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 Provision for income tax will be made at the year end.


 Sanjay Shaha
 Chartered Accountants
 M.No. 305966



By order of the Board


 Manisha Pincha
 Whole Time Director
 DIN: 07143031

Place: Kolkata
Date: 09.02.2023

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**

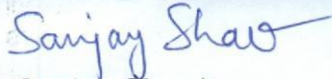
1. We have reviewed the accompanying statement of unaudited financial results of of KHATOD INVESTMENTS & FINANCE CO.LIMITED (the 'Company) for the quarter ended December 31, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (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 : 23305966BQVYX18104

Date : 09/02/2023