

# KHATOD INVESTMENTS & FINANCE CO LTD

Regd. Office: 1, Ramesh Mitra Road, Third Floor, Kolkata – 700 025;  
Phone: 8100465325; Email id: [khatodinv@gmail.com](mailto:khatodinv@gmail.com);  
Website: [www.khatodinv.com](http://www.khatodinv.com); CIN: L65993WB1990PLC084695

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Date: 27<sup>th</sup> May, 2025

To  
The Listing Department  
The Calcutta Stock Exchange Limited  
7, Lyons Range  
Kolkata – 700 001

Sub: Outcome of the Board Meeting dated 27<sup>th</sup> May, 2025  
Ref: Disclosure under regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

With reference to the above, this is to inform you that the Board of Directors at their meeting held today i.e., 27<sup>th</sup> May, 2025 had considered and approved the Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2025.

In this regard, enclosed please find herewith the followings:

- a) Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2025 along with Auditors Report.
- b) Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for unmodified opinion.

The meeting commenced at 4:30 p.m. and concluded at 5.30 p.m.

Kindly take the same on your records.

Thanking You.

Yours faithfully,  
For Khatod Investments & Finance Co Ltd

*Amrita Agarwal Daluka*

Amrita Agarwal Daluka  
Company Secretary and Compliance Officer  
ACS: A74477



Encl: As above

# KOMANDOOR & CO. LLP

## Chartered Accountants



### 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 AND FINANCE CO LTD (the "Company"), which comprise the Condensed Balance Sheet as at March 31, 2025, 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, 2025, and its Loss, 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.



# KOMANDOOR & CO. LLP

## Chartered Accountants



### 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.



# KOMANDOOR & CO. LLP

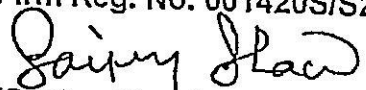
## Chartered Accountants



### Other Matters

The financial results include the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the three quarter of the current financial year which were subject to limited review by us.

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

  
(Sanjay Shaw)  
Partner



M. No. 305966  
UDIN : 25305966BMLAGK8005  
Date : 27.05.2025

# KHATOD INVESTMENTS & FINANCE CO LTD

Regd. Office : 1, Ramesh Mitra Road, Third Floor, Kolkata- 700025

CIN: L65993WB1990PLC084695, Phone : 8100645325, E Mail : khatodinv@gmail.com, Website : www.khatodinv.com

Audited Financial Results for the quarter and year ended 31st March, 2025

(Amt. In Lakhs)

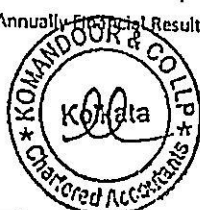
| Particulars                                                                 | Quarter ended |            |            | Year ended |            |
|-----------------------------------------------------------------------------|---------------|------------|------------|------------|------------|
|                                                                             | 31.03.2025    | 31.12.2024 | 31.03.2024 | 31.03.2025 | 31.03.2024 |
|                                                                             | Audited       | Un-audited | Audited    | Audited    | Audited    |
| 1 Revenue from Operations                                                   |               |            |            |            |            |
| 2 Other Income                                                              | 0.00          | 0.00       | 0.00       | 0.00       | 19.29      |
| 3 Total Income (1+2)                                                        | 0.00          | 0.00       | 0.00       | 0.00       | 0.00       |
| 4 Expenses                                                                  |               |            |            |            |            |
| Cost of materials consumed                                                  |               |            |            |            |            |
| 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       | 822.05     | 0.00       | 822.05     |
| Employee Benefits Expense                                                   | 0.00          | 0.00       | -822.05    | 0.00       | -822.05    |
| Finance Costs                                                               | 2.05          | 1.96       | 5.44       | 6.23       | 21.54      |
| 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                                                             | 0.00          | 0.00       | 0.00       | 0.00       | 0.00       |
| Total Expenses                                                              | 3.63          | 0.84       | 0.75       | 5.35       | 22.46      |
| 5 Profit/(loss) before exceptional items and tax (3-4)                      | 5.68          | 2.80       | 6.19       | 11.58      | 44.01      |
| 6 Exceptional items                                                         | -5.68         | -2.80      | -6.19      | -11.58     | -24.72     |
| 7 Profit/(loss) before tax (5-6)                                            | 0.00          | 0.00       | 0.00       | 0.00       | 0.00       |
| 8 Tax Expense                                                               | -5.68         | -2.80      | -6.19      | -11.58     | -24.72     |
| - Current Income Tax                                                        |               |            |            |            |            |
| - Deferred Tax                                                              | 0.00          | 0.00       | 0.00       | 0.00       | 0.00       |
| - Earlier Year Tax                                                          | 0.00          | 0.00       | 0.00       | 0.00       | 0.00       |
| Total Tax Expense                                                           | 0.00          | 0.00       | 0.00       | 0.00       | 0.00       |
| 9 Profit (Loss) for the period from continuing operations (7-8)             |               |            |            |            |            |
|                                                                             | -5.68         | -2.80      | -6.19      | -11.58     | -24.72     |
| 10 Profit/(Loss) From Discontinuing Operations                              | 0.00          | 0.00       | 0.00       | 0.00       | 0.00       |
| 11 Profit/(Loss) for the period (9+10)                                      | -5.68         | -2.80      | -6.19      | -11.58     | -24.72     |
| 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       |
| B. Items that will be reclassified to profit or loss                        | 3698.77       | 4684.26    | 1098.52    | 17066.78   | 2678.79    |
| 13 Total Comprehensive Income for the period (11+12)                        | 3693.09       | 4681.46    | 1092.33    | 17055.20   | 2654.07    |
| Paid up Share Capital (face Value of the Share of Rs. 10/- each)            | 300.22        | 300.22     | 300.22     | 300.22     | 300.22     |
| 15 Earnings per equity share (par value Rs.10/- each)                       |               |            |            |            |            |
| Basic                                                                       | -0.19         | -0.09      | -0.21      | -0.39      | -0.82      |
| Diluted                                                                     | -0.19         | -0.09      | -0.21      | -0.39      | -0.82      |

**Note:**

The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The full format of the Quarterly and Annual Financial Results are available on the Stock Exchange website (www.cse-india.com) and on the company website (www.khatodinv.com)

Place: Kolkata  
Date: 27th May, 2025



*Saijy Iltan*  
M.No. 305966

By Order of the Board  
Sd/- Manisha Pincha  
Whole-Time Director  
DIN:07143031

Khatod Investments & Finance Co. Ltd.

*Manisha Pincha*

Director

**KHATOD INVESTMENTS & FINANCE CO LTD**  
Cash Flow Statement for the Year ended on 31st March, 2025

(Amount in Lacs)

|                                                          | For the Period  |         | For the Period  |        |
|----------------------------------------------------------|-----------------|---------|-----------------|--------|
|                                                          | 31st March 2025 |         | 31st March 2024 |        |
| <b>A.</b>                                                |                 |         |                 |        |
| Net profit before tax as per Statement of Profit & Loss  | -               | -11.58  | -               | -24.72 |
| Adjustments for                                          | -               | -       | -               | -      |
| Contingent Provisions against Standard Assets            | -               | -       | -               | -      |
| Interest on Income Tax Refund                            | -               | -       | -               | -      |
| (Increase) / Decrease in Inventories                     | -               | -11.58  | -               | -24.72 |
| (Increase) / Decrease in Trade Payable                   | -               | -       | 407.58          | -      |
| (Increase) / Decrease in Other Financial Liabilities     | -               | -       | -               | -      |
| (Increase) / Decrease in Other Financial Assets          | -               | -       | -               | -      |
| (Increase) / Decrease in Non Financial Assets            | 1.54            | -       | 20.81485        | -      |
| (Increase) / Decrease in Loan Given                      | -               | -       | 0.02            | -      |
| (Increase) / Decrease in Other Non Financial liabilities | -               | -       | -               | -      |
| Increase / (Decrease) in Other liabilities               | 0.56            | -       | -1.87228        | -      |
| Others                                                   | 9.83461         | -       | -401.55         | -      |
|                                                          | 0.00144         | 11.94   | -               | 24.99  |
| Cash generated from operations                           | -               | 0.36    | -               | 0.28   |
| Less: Direct taxes paid/ Refunds including Interest      | -               | -       | -               | -      |
| Net cash Generated/(used) from operating activities      | -               | 0.36    | -               | 0.28   |
| <b>B.</b>                                                |                 |         |                 |        |
| Sale of Fixed Assets                                     | -               | -       | -               | -      |
| Net cash from investing activities                       | -               | -       | -               | -      |
| <b>C. Cash flow from financing activities :</b>          |                 |         |                 |        |
| Proceeds / (Repayment) of borrowings                     | -               | -       | -               | -      |
| Proceeds / (Repayment) of Short term borrowings          | -               | -       | -               | -      |
| Net Cash Flow                                            | -               | 0.36    | -               | 0.28   |
| Opening Cash & Cash Equivalents                          | -               | 1.29186 | -               | 1.02   |
| Closing Cash & Cash Equivalents                          | -               | 1.64921 | -               | 1.29   |
|                                                          | -               | 0.02031 | -               | 0.02   |
|                                                          | -               | 1.63    | -               | 1.27   |
|                                                          | -               | 1.64921 | -               | 1.29   |

This is the Cash Flow Statement referred to in our report of even date

As per our Report of even date

For Komandoor & Co. LLP

Chartered Accountants

Firm Registration No. 001420S/S200034

*Sanjay Shaw*

Sanjay Shaw  
(Partner)

Membership No. 305966

UDIN : 25305966BMLAGK8005

Kolkata

Date: 27.05.2025



For and on behalf of the Board of Directors  
Khatod Investments & Finance Co. Ltd.

*Manisha Pincha*

Manisha Pincha  
Wholetime Director  
DIN: 07143031

**KHATOD INVESTMENTS & FINANCE CO LTD**

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CIN NO. : L65993WB1990PLC084695, Phone : 8100465325,

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**Statement of Assets and Liabilities**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                             | (Amt. in lakhs)     |                     |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|---------------------|---------------------|-----------------------------------------|--|--------------|--------------|--|--|-------------------|-------------------|--|----------------|------|------|--|--------------------|------|------|--|---------------------------|------|------|--|--------------|-------------|-------------|
| S.No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Particulars                                                                                 | As at<br>31.03.2025 | As at<br>31.03.2024 |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>ASSETS</b>                                                                               |                     |                     |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Financial Assets                                                                            |                     |                     |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (a)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Cash and cash equivalents                                                                   | 1.65                | 1.29                |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (b)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Bank Balance other than (a) above                                                           | -                   | -                   |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (c)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Loans                                                                                       | -                   | -                   |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (d)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Investments                                                                                 | -                   | -                   |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (e)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Other Financial assets                                                                      | 0.04                | 1.57                |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Non-financial Assets                                                                        |                     |                     |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (a)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Inventories                                                                                 | 26,509.71           | 9,442.93            |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (b)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Current tax assets (Net)                                                                    | -                   | -                   |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (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>26,512.67</b>    | <b>9,447.07</b>     |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>LIABILITIES AND EQUITY</b>                                                               |                     |                     |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>LIABILITIES</b>                                                                          |                     |                     |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (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 | -                   | -                   |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (c)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Other financial liabilities                                                                 | 12.85               | 3.02                |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Non-Financial Liabilities                                                                   |                     |                     |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (a)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Current tax liabilities (Net)                                                               | -                   | -                   |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (b)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Provisions                                                                                  | 5.08                | 5.08                |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (c)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Deferred tax liabilities (Net)                                                              | -                   | -                   |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (d)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Other non-financial liabilities (Refer Note)                                                | 1.15                | 0.59                |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>EQUITY</b>                                                                               |                     |                     |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (a)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Equity Share capital                                                                        | 300.22              | 300.22              |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| (b)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Other Equity                                                                                | 26,193.36           | 9,138.16            |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Total Liabilities and Equity</b>                                                         | <b>26,512.67</b>    | <b>9,447.07</b>     |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
| <p><b>Note:</b> Bifurcation and details of other Non-Financial Liabilities given below:</p> <table> <tr> <td align="center" colspan="2"><b>Other Non Financial Liabilities:</b></td><td align="center"><b>As at</b></td><td align="center"><b>As at</b></td></tr> <tr> <td></td><td></td><td align="center"><b>31.03.2025</b></td><td align="center"><b>31.03.2024</b></td></tr> <tr> <td></td><td>Statutory Dues</td><td align="center">0.14</td><td align="center">0.26</td></tr> <tr> <td></td><td>Audit Fees payable</td><td align="center">0.35</td><td align="center">0.30</td></tr> <tr> <td></td><td>Other Liabilities Payable</td><td align="center">0.66</td><td align="center">0.04</td></tr> <tr> <td></td><td align="right"><b>Total</b></td><td align="center"><b>1.15</b></td><td align="center"><b>0.59</b></td></tr> </table> |                                                                                             |                     |                     | <b>Other Non Financial Liabilities:</b> |  | <b>As at</b> | <b>As at</b> |  |  | <b>31.03.2025</b> | <b>31.03.2024</b> |  | Statutory Dues | 0.14 | 0.26 |  | Audit Fees payable | 0.35 | 0.30 |  | Other Liabilities Payable | 0.66 | 0.04 |  | <b>Total</b> | <b>1.15</b> | <b>0.59</b> |
| <b>Other Non Financial Liabilities:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                             | <b>As at</b>        | <b>As at</b>        |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                             | <b>31.03.2025</b>   | <b>31.03.2024</b>   |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Statutory Dues                                                                              | 0.14                | 0.26                |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Audit Fees payable                                                                          | 0.35                | 0.30                |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Other Liabilities Payable                                                                   | 0.66                | 0.04                |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Total</b>                                                                                | <b>1.15</b>         | <b>0.59</b>         |                                         |  |              |              |  |  |                   |                   |  |                |      |      |  |                    |      |      |  |                           |      |      |  |              |             |             |





# KHATOD INVESTMENTS & FINANCE CO LTD

Regd. Office: 1, Ramesh Mitra Road, Third Floor, Kolkata – 700 025;

Phone: 8100465325; Email id: [khatodinv@gmail.com](mailto:khatodinv@gmail.com);

Website: [www.khatodinv.com](http://www.khatodinv.com); CIN: L65993WB1990PLC084695

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Date: 27<sup>th</sup> May, 2025

To  
The Listing Department  
The Calcutta Stock Exchange Limited  
7, Lyons Range  
Kolkata – 700 001

Sub: Declaration for Audit Report with Unmodified Opinion for the Financial Year ended on 31<sup>st</sup> March, 2025

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

Dear Sir / Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company, M/s Komandoor & Co. LLP, Chartered Accountants, have issued the Audit Report with unmodified opinion on the Financial Results as prepared under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the financial year ended 31<sup>st</sup> March, 2025.

Kindly take the same on your records.

Thanking You.

Yours faithfully,  
For Khatod Investments & Finance Co Ltd

  
Amrita Agarwal Daluka  
Company Secretary and Compliance Officer  
ACS: A74477

