

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

11th November, 2022

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

Sub.: Outcome of the Board Meeting:

1. Un-audited Financial Results for the quarter and half year ended 30.09.2022
2. Resignation of Mr. Manish Jain- Non-Executive Independent Director

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. 11th November, 2022 has *inter-alia* approved / taken on record the following:

1. the Un-audited Financial Results for the quarter and half year ended 30th September 2022 (including Statement of Assets & Liabilities and Cash Flow Statement for the half year ended 30th September, 2022) along with the Limited Review Report issued by the Statutory Auditors of the Company for the said period is enclosed as "**Annexure - I**".
2. that Mr. Manish Jain (DIN 00578028), vide his letter dated 11th November, 2022 has tendered his resignation as Non-Executive- Independent Director of the Company with effect from the close of business hours of 11th November, 2022. The Board of Directors of the Company noted his communication and appreciates the services rendered by her during her tenure.

The resignation letter with reason as indicated is enclosed as "**Annexure II**". Mr. Jain in his letter has also confirmed that there are no other material reasons for his resignation other than those mentioned in the letter.

The requisite disclosure as required as per the requirement of Regulation 30 read with Schedule III, Para A, Clause (7B) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 are given as "**Annexure III**".

The meeting commenced at 02:30 p.m. and concluded at 04:45 p.m.

This is for your kind information and records.



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Thanking you,

Yours faithfully,

For, **Khatod Investments & Finance Co Ltd**

Anushree Chowdhury

Anushree Chowdhury
Company Secretary &
Compliance Officer



Enclosed: as above

Unaudited Financial Results for the Quarter and Half year ended 30th September, 2022

(Amt. in lacs)

Particulars	Quarter ended			Year to date		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1 Revenue from Operations	0.07	0.07	1.24	0.14	2.60	3.75
2 Other Income	0.00	0.00	0.00	0.00	0.00	0.11
3 Total Income (1+2)	0.07	0.07	1.24	0.14	2.60	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	6.06	5.77	3.60	11.83	6.88	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	0.78	0.39	0.70	1.17	1.18	2.53
Total Expenses	6.84	6.16	4.30	13.00	8.06	16.00
5 Profit/(loss) before exceptional items and tax (3-4)	-6.77	-6.09	-3.06	-12.86	-5.46	-12.14
6 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7 Profit/(loss) before tax (5-6)	-6.77	-6.09	-3.06	-12.86	-5.46	-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	0.00	0.00	0.00	0.00	1.55	1.75
Total Tax Expense	0.00	0.00	0.00	0.00	1.55	1.75
9 Profit (Loss) for the period from continuing operations (7-8)	-6.77	-6.09	-3.06	-12.86	-7.01	-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)	-6.77	-6.09	-3.06	-12.86	-7.01	-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	247.89	-415.21	-67.19	-167.32	519.80	1084.94
13 Total Comprehensive Income for the period (11+12)	241.11	-421.30	-70.25	-180.18	512.79	1071.05
14 Earnings per equity share (par value Rs.10/- each)						
Basic	-0.23	-0.20	-0.10	-0.43	-0.23	-0.46
Diluted	-0.23	-0.20	-0.10	-0.43	-0.23	-0.46

Komandoor & Co. LLP
Chartered Accountants
Firm Reg. No.0014205/5200034

Sanjay Shaw
Sanjay Shaw
Partner
M. No.305966



Date: 11.11.2022

UDIN: 22305966BCVWFI4549

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Statement of Assets and Liabilities

(Amt. In lacs)

S.No.	Particulars	As at 30.09.2022	As at 31.03.2022
ASSETS			
(1)	Financial Assets		
(a)	Cash and cash equivalents	2.58	0.32
(b)	Bank Balance other than (a) above	-	-
(c)	Loans	3.93	3.80
(d)	Investments	-	-
(e)	Other Financial assets (to be specified - Refer Note 1)	33.88	47.89
(2)	Non-financial Assets		
(a)	Inventories	6,715.43	6,882.38
(b)	Current tax assets (Net)	0.39	0.38
(c)	Deferred tax Assets (Net)	1.28	1.28
(d)	Investment Property	-	-
(e)	Other Intangible assets	-	-
(f)	Other non-financial assets (to be specified)	-	-
	Total Assets	6,757.48	6,936.03
LIABILITIES AND EQUITY			
LIABILITIES			
(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	1.67	-
(c)	Other financial liabilities (to be specified)	-	-
(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 (to be specified - Refer Note 2)	0.30	0.34
EQUITY			
(a)	Equity Share capital	300.22	300.22
(b)	Other Equity	6,450.21	6,630.39
	Total Liabilities and Equity	6,757.48	6,936.03

Notes:

(Amt. In lacs)

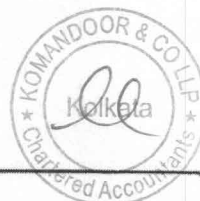
1. Bifurcation of Other Financial Assets

	As at 30.09.2022	As at 31.03.2022
Advance Against Purchase of Land	33.59	47.89
Prepaid Custodial Fees	0.05	0.00
Prepaid Listing Charges	0.24	0.00
	33.88	47.89

(Amt. In lacs)

2. Bifurcation of Other Non-Financial Liabilities

	As at 30.09.2022	As at 31.03.2022
Statutory Dues	0.30	0.05
Audit Fees Payable	0.00	0.30
	0.30	0.34

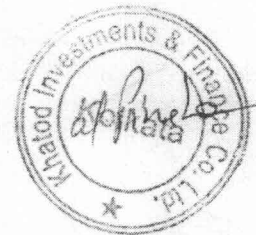


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 Cash Flow Statement for the Half Year ended on 30th September, 2022

Amt in (Rs.)

Particulars	Half year ended 30.09.2022	Half year ended 30.09.2021
A. Cash flow from operating activities :		
Net profit before tax as per Statement of Profit & Loss	-12,86,541.00	(7,00,645)
Adjustments for		
Contingent Provisions against Standard Assets	-	(14,243)
Interest on Income Tax Refund	-	-
		(14,243)
Operating profit before working capital changes:	-12,86,541.00	(7,14,888)
(Increase) / Decrease in Inventories	(37,000)	6,300
(Increase) / Decrease in Trade Payable		24,292
(Increase) / Decrease in Other Financial Liabilities		-
(Increase) / Decrease in Other Financial Assets	14,01,090	(25,370)
(Increase) / Decrease in Non Financial Assets	(1,430)	44,318
(Increase) / Decrease in Loan Given	(12,859)	4,91,192
(Increase) / Decrease in Other Non Financial liabilities	(4,530)	1,500
Increase / (Decrease) in Other liabilities	1,67,372	-
	15,12,643.00	5,42,232
Cash generated from operations	2,26,102.00	(1,72,656)
Less: Direct taxes paid/ Refunds including Interest (Net)	-	1,88,573
Net cash Generated/(used) from operating activities	2,26,102.00	15,917
B. Cash Flow from Investing Activities		
Sale of Fixed Assets	-	-
	-	-
Net cash from Investing Activities	-	-
C. Cash flow from Financng Activities :		
Proceeds / (Repayment) of borrowings	-	-
Proceeds / (Repayment) of Short term borrowings	-	-
	-	-
Net cash generated/(used) in financing activities	-	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	2,26,102.00	6,009.02
Cash and cash equivalents -Opening balance	31,627.00	52,787.00
Cash and cash equivalents -Closing balance	2,57,729.00	58,796.02



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Notes:

- 1 The above Unaudited Financial Results for the quarter and half year ended 30th September, 2022 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 11th November, 2022. Limited Review of the Unaudited Financial Results for the quarter and half year ended 30th September, 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.



By order of the Board

Manisha Pincha
Manisha Pincha
Whole Time Director
DIN: 07143031

Place: Kolkata
Date: 11.11.2022

**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**

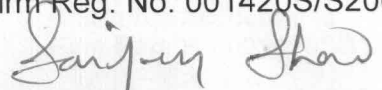
1. We have reviewed the accompanying statement of unaudited financial results of of KHATOD INVESTMENTS & FINANCE CO.LIMITED (the 'Company') for the quarter ended September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the 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 : 22305966 BCVWFI 4549

Date : 11.11.2022



MANISH JAIN

BL-5/6A, Regent Court ,
VIP Road, Raghunathpur, Rajarhat Gopalpur (M)
Kolkata West Bengal 700059

11th November, 2022

To,
The Board of Directors
Khatod Investments & Finance Co Ltd
1, Ramesh Mitra Road, Third Floor
Kolkata - 700 025

Sub: Resignation from the post of Independent Director and the Company

I, Manish Jain, hereby tender my resignation from the post of a Non-Executive- Independent Director of the Company with effect from the close of business hours of 11th November, 2022. The resignation is purely on account of personal reason and other professional commitments and there are no other material reasons other than the one mentioned herewith.

I would like to convey my deep sense of appreciation and feeling of gratitude for the support I received from all the other Directors on the Board and senior executives of the Company during the period of my association with the Company.

Further, I request you to complete all the formalities with regard to my resignation including filing of required forms with the Ministry of Corporate Affairs and intimating to the other relevant authorities as may be required.

I wish all the best to the Company.

Thanking you,

Sincerely,

Manish Jain

Manish Jain
DIN: 00578028

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Annexure – III

Resignation of Mr. Manish Jain (DIN 00578028) as Independent Director of the Company

Sl. No.	Particulars	Details
1.	Name (DIN)	Mr. Manish Jain (DIN: 00578028)
2.	Reason for Change viz, Appointment, Resignation, Removal-death or otherwise;	Resignation due to personal reasons & other professional commitments and there is no other material reason for resignation.
3.	Date of Resignation	with effect from the close of business hours of 11 th November, 2022.
4.	Brief Profile (in case of appointment)	Not Applicable
5.	Other Directorship and category	Nil
6.	Membership of Committee	Khatod Investments & Finance Co Ltd Audit Committee - Member Nomination & Remuneration Committee - Member Stakeholder Relationship Committee - Member

For, Khatod Investments & Finance Co Ltd

Anushree Chowdhury
Anushree Chowdhury
Company Secretary &
Compliance Officer

