

# KOMANDOOR & CO. LLP

## Chartered Accountants



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 LTD

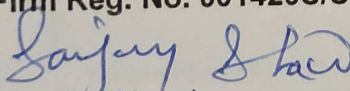
1. We have reviewed the accompanying statement of unaudited financial results of KHATOD INVESTMENTS & FINANCE CO LTD (the 'Company') for the quarter ended June 30th, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing 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 provide 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 : 24305966BKARBB1029

Date : 03/08/2024



## KHATOD INVESTMENTS & FINANCE CO LTD

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

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

Unaudited Financial Results for the Quarter ended 30th June, 2024

(Amt. in lacs)

|    | Particulars  | Quarter ended  |                |               | Year ended     |
|----|--|----------------|----------------|---------------|----------------|
|    |  | 30.06.2024     | 31.03.2024     | 30.06.2023    | 31.03.2024     |
|    |  | Unaudited      | Audited        | Unaudited     | Audited        |
| 1  | Revenue from Operations  | 0.00           | 3.07           | 410.19        | 19.29          |
| 2  | Other Income   | 0.00           | 0.00           | 0.00          | 0.00           |
| 3  | <b>Total Income (1+2)</b>  | <b>0.00</b>    | <b>3.07</b>    | <b>410.19</b> | <b>19.29</b>   |
| 4  | <b>Expenses</b>  |                |                |               |                |
|    | Cost of materials consumed   | 0.00           | 0.00           | 0.00          | 0.00           |
|    | Purchase of stock-in-trade   | 0.00           | 822.05         | 415.07        | 822.05         |
|    | Changes in Inventories of Finised Goods, Work in Progress & Stock in Trade | 0.00           | -822.05        | -8.10         | -822.05        |
|    | Employee Benefits Expense  | 0.98           | 4.29           | 5.27          | 21.54          |
|    | Finance Costs  | 0.00           | 0.00           | 9.10          | 0.00           |
|    | Depreciation   | 0.00           | 0.00           | 0.00          | 0.00           |
|    | Provision of NPA   | 0.00           | 0.00           | 0.00          | 0.00           |
|    | Others Expenses  | 0.43           | 18.87          | 0.40          | 22.46          |
|    | <b>Total Expenses</b>  | <b>1.41</b>    | <b>23.15</b>   | <b>421.74</b> | <b>44.01</b>   |
| 5  | <b>Profit/(loss) before exceptional items and tax (3-4)</b>                | <b>-1.41</b>   | <b>-20.08</b>  | <b>-11.55</b> | <b>-24.72</b>  |
| 6  | Exceptional items  | 0.00           | 0.00           | 0.00          | 0.00           |
| 7  | <b>Profit/(loss) before tax (5-6)</b>                                      | <b>-1.41</b>   | <b>-20.08</b>  | <b>-11.55</b> | <b>-24.72</b>  |
| 8  | <b>Tax Expense</b>   |                |                |               |                |
|    | - Current Income Tax   | 0.00           | 0.00           | 0.00          | 0.00           |
|    | - Deferred Tax   | 0.00           | 0.00           | 0.00          | 0.00           |
|    | - Earlier Year Tax   | 0.00           | 0.00           | 0.00          | 0.00           |
|    | <b>Total Tax Expense</b>   | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>   | <b>0.00</b>    |
| 9  | <b>Profit (Loss) for the period from continuing operations (7-8)</b>       | <b>-1.41</b>   | <b>-20.08</b>  | <b>-11.55</b> | <b>-24.72</b>  |
| 10 | <b>Profit/(Loss) From Discontinuing Operations</b>                         | 0.00           | 0.00           | 0.00          | 0.00           |
| 11 | <b>Profit/(Loss) for the period (9+10)</b>                                 | <b>-1.41</b>   | <b>-20.08</b>  | <b>-11.55</b> | <b>-24.72</b>  |
| 12 | <b>Other Comprehensive Income</b>  |                |                |               |                |
|    | A. Items that will not be reclassified to profit or loss                   | 0.00           | 0.00           | 0.00          | 0.00           |
|    | B. Items that will be reclassified to profit or loss                       | 1163.13        | 1862.33        | 647.07        | 2678.79        |
| 13 | <b>Total Comprehensive Income for the period (11+12)</b>                   | <b>1161.73</b> | <b>1842.25</b> | <b>635.53</b> | <b>2654.07</b> |
| 14 | <b>Earnings per equity share (par value Rs.10/- each)</b>                  |                |                |               |                |
|    | Basic  | -0.05          | -0.67          | -0.38         | -0.82          |
|    | Diluted  | -0.05          | -0.67          | -0.38         | -0.82          |



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Unaudited Financial Results for the Quarter ended 30th June, 2024

(Amt. in lacs)

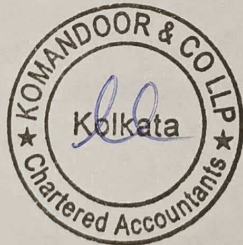
| Particulars | Quarter ended |            |            | Year ended |
|-------------|---------------|------------|------------|------------|
|             | 30.06.2024    | 31.03.2024 | 30.06.2023 | 31.03.2024 |
|             | Unaudited     | Audited    | Unaudited  | Audited    |

## Notes:

- 1 The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and in terms of Regulation 33 of the Securities and Exchange Board of
- 2 The above Unaudited Financial Results for the quarter ended 30th June, 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 3rd August, 2024. Limited Review of the Unaudited Financial Results for the quarter ended 30th June, 2024, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory
- 3 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.
- 4 Provision for income tax will be made at the year end.
- 5 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.
- 6 The previous period figures have been regrouped/rearranged wherever necessary to confirm to this period's

**KOMANDOOR & CO LLP**  
Chartered Accountants  
Firm Reg. No. 0014205/8200034

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



By order of the Board

Place: Kolkata  
Date: 3rd August, 2024

**Manisha Pincha**  
Director  
DIN: 07143031