

KHATOD INVESTMENTS & FINANCE CO.LTD
Statement of Profit and Loss for the period ended on 30th September 2023

	Particulars	Note No.	For period ended 30/09/2023 (Rs. In Hundred)	For period ended 30/06/2023	For period ended 31/12/2022	For period ended 30/09/2022
(i)	Revenue from operations	15	0	321311	30,238.00	14,288.00
(I)	Total Revenue from operations				30,238.00	14,288.00
(II)	Other Income (to be specified)	16	0	0	0	0
(III)	Total Income (I+II)		0	321311	30,238.00	14,288.00
	Expenses					
(i)	Changes in inventories					
(ii)	Employee Benefits Expenses	17	5,407.20	526884	17,62,096.00	11,83,480.00
(iii)	Depreciation, amortization and impairment					
(iv)	Others expenses (to be specified)	18	9,791.92	949874	1,78,109.00	1,17,349.00
(IV)	Total Expenses (IV)		15199.12	1476758	19,40,205.00	13,00,829.00
(V)	Profit / (loss) before exceptional items and tax (III-IV)		-15,199.12	-11,55,447.00	-19,09,967.00	-12,86,541.00
(VI)	Exceptional items					
(VII)	Profit/(loss) before tax (V-VI)		-15,199.12	-11,55,447.00	-19,09,967.00	-12,86,541.00
(VIII)	Tax Expense.					
	(1)Current Tax					
	(2)Deferred Tax					
	(3)Earlier Year Tax		0	0	-1,51,060.00	
(VIII)	Profit/(loss) for the period for continuing operations (IX+XII)		-15,199.12	-11,55,447.00	-20,61,027.00	-12,86,541.00
(IX)	Other Comprehensive Income					
	(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)					
	(ii) Income tax relating to items that will not be reclassified to profit or loss					
	Subtotal (A)					
	(B) (i) Items that will be reclassified to profit or loss					
	(ii) Income tax relating to items that will be reclassified to profit or loss					
	Subtotal (B)		-50589.96	64707332	79,25,123.00	-16732044.45
	Other Comprehensive Income (A + B)		-50589.96	64707332	79,25,123.00	-16732044.45
(X)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)		-65,789.08	6,35,51,885.00	58,64,096.00	-1,80,18,585.45
(XI)	Earnings per equity share (for continuing operations)					
	Basic (Rs.)		(0.01)	(0.38)	(0.69)	(0.43)
	Diluted (Rs.)					

See accompanying notes to the financial statements

The accompanying notes are an integral part of the Financial Statements

For Komandoor & Co. LLP.

Chartered Accountants

Firm Registration No. 001205200054

Sanjay
Sanjay Ghosh
(Partner)

Membership No. 305866

UDIN: 23059668GVZIT2193

Date: 13.11.2023

Place: Kolkata



For and on behalf of the Board of Directors

Manisha Pincha
Wholtime Director
DIN: 07143031

Krishna Gopal Halder
Chief Financial Officer

KHATOD INVESTMENTS & FINANCE CO I.TD

Cash Flow Statement for the Year ended on 30th September, 2023	(Amount in Hundred)	(Amount in Rs ' 00)	
	For the Period 30-09-2023	For the Period 31st March 2023	For the Period 31st March 2022
A Cash flow from operating activities :			
Net profit before tax as per Statement of Profit & Loss	(26,753.59)		-27,456.30
Adjustments for			
Contingent Provisions against Standard Assets	*	*	*
Interest on Income Tax Refund	*	*	*
Operating profit before working capital changes	(26,753.59)	-27,456.30	-12,145.21
(Increase) / Decrease in Inventories	(0.80)	-275547.18	563
(Increase) / Decrease in Trade Payable	(1,395.40)	-130884.00	1352.21
(Increase) / Decrease in Other Financial Liabilities	(16,385.14)		-6601.03
(Increase) / Decrease in Other Financial Assets	20,310.90	25500.00	(47,897)
(Increase) / Decrease in Non Financial Assets	(35.15)	-352.67	-3111.75
(Increase) / Decrease in Loan Given		3799.80	66,666
(Increase) / Decrease in Other Non Financial liabilities	999.62	2117.70	310
Increase / (Decrease) in Other liabilities	25,463.42	404571.50	-3
		29,205.15	11,289.38
Cash generated from operations	2203.86	1,748.85	-856.83
Less: Direct taxes paid/ Refunds including Interest (Net)	0	-	645.46
Net cash Generated/(used) from operating activities	2203.86	1,748.85	-211.37
B. Cash flow from investing activities :			
Sale of Fixed Assets	0	-	-
Net cash from Investing activities	0	-	-
C. Cash flow from financing activities :			
Proceeds / (Repayment) of borrowings	0	-	-
Proceeds / (Repayment) of Short term borrowings	0	-	-
Net cash generated/(used) in financing activities	0	-	-
Net Cash Flow	2203.86	700.24	-211.37
C Opening Cash & Cash Equivalents	1016.51	316.27	316.27
Closing Cash & Cash Equivalents	3220.37	1,016.51	104.90
CASH AND CASH EQUIVALENTS COMPRISE:			
Cash on hand	5.17	13.26	13.67
Balances with Banks	3215.2	1,003.25	302.60
	3220.37	1,016.51	316.27

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. 0014205/S2019134

Sanjay Shaw

Sanjay Shaw
(Partner)

Membership No. 305966

UDIN : 233059568GVZHT2193

Kolkata

Date : 13.11.2023



For and on behalf of the Board of Directors

Manisha Pincha
Wholtime Director
DIN: 07143031

Pradeep Kumar Hirawat
Director
DIN: 00047872

Krishna Gopal Halder
Chief Financial Officer

Anushree Chowdhury
Company Secretary