## KHATOD INVESTMENTS & FINANCE CO.LTD. Balance Sheet as at 30th September, 2023

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	Particulars	Note No.	As at 30/09/2023	As at 30/06/2023	As at 31/12/2022	As at 30/09/2022	As at 30/06/2022	A 4 4 1 31/07/2022	- 1
	ASSETS	140.	(Rs. In Hundred)	In Rs.	34142022	3170 721122	,31V1MY2022	31/0 V2022	
(2)	ASSETS Financial Assets		(KJ. IN ITAMATYA)	in Ks.	1		1	1	
(1)	Cash and cash equivalents	3	3220.37	1,48,418,00	1,01,598.00	2,57,729 (1)	2,5 (,4/15 4/1	21.424.81	
(a) (b)	Bank Balance other than (a) above	,	3220.37	1,40,410.00	1,01,080,001	201,729(1)	431,40 41	31.626.58	
(e)	Loans		0 1		3,99,522 (1)	3,92,839.00	3,86,374.00	3,79,990(0)	1
(0)	Investments	•	ı ı		3,77,322 (1.)	5,74,77	in and the second	37 77 30 187	1
(g)	Other Financial assets (to be specified)	. 1	2076.58	10.00.000.00	27.77.202.01	22 27 450 (12)		1744 714 01	1
(D)	out the table of the terms of	5	AJ/6.38	10,90,078.00	27,72,203,00	33,87,658.(1)	41,42,113,00	47,88,748 (t)	4
(2)	Non-Enancial Assets			1			1		1
(a)	Inventories	6	7776801.39	78,27,39,134,00	69.61,89,882,36	67,15,43,191.36	64,67,17,297,96	68,82,38,235.41	1
(b)	Current tax assets (Net)	7	24.44	2,444.00	39,883.00	39,140.00	38,422.00	37,711.00	1
(c)	Deferred tax Assets (Net)		1275.00	1,27,500.00	1,27,500.00	1,27,500 00	1,27,500.00	1,27,500.00	
	Other non-financial assets (to be specified)	8	35.15	3,515.00	0	0	0	0	
	Total Assets		7783432.93	78,41,11,089.00	69,96,30,588.36	67,57,48,057.36	65,16,66,112.36	69,36,03,810.99	
	LIABILITIES AND EQUITY								
	LIABILITIES								1
(1)	Financial Liabilities						1	1	1
٠,			1 3			0	0	0	
٠, ١	Derivative financial Instruments Payables		II 1			u l	"	0 1	1
		١.						- 1	- 1
	(I)Trade Payables	9	1	1		0		0	
	(i) total outstanding dues of micro enterprises					"	n	u	1
	and small enterprises							_	
	(ii) total outstanding dues of creditors other than					0	0	0	
	(II) Other Payables		1	(				0	
	(i) total outstanding dues of micro enterprises		1	0	0	0	0	0	
	and small enterprises				1,67,372,00	1,67,372,00	1,67,372,00	150	
	(ii) total outstanding dues of creditors other than micro	1	1395.40	1,39,830,00	1,07,372.00	1,67,372.00	1,67,3,2.10	,	
		1		1,					
(g)	Other financial liabilities	10	420956.64	4,12,76,407.00				υ	
(2)	Non-Financial Liabilities		1						
(a)	Current tax liabilities (Net)	1 11	Į.				196		1
(b)	Provisions	12	5080.01	5,08,001,00	5,08,001,0	5,08,001.00	5,08,001.00	5,08,001.00	1
(d)	Other non-financial liabilities(to be specified)	13	1459.88	1,53,843.00			59,000.00	34,180.00	1
νσ,	The state of the state of the state of	1 13	1439.88	1,33,843.00	27,5((),()	-,,,,,,,,,			
(2)	FOLITY			1			1	1	
(3)	EQUITY	1							1
(A)	Equity Share capital	14A							1
(b)	Other Equity	148		71,20,11,008.00	66,89,03,715.30				1
	Tota		7783432.93	78,41,11,089.0	1 69,96,30,5811.3	6 74,27,38,031.0	67,92,13,496.0	1 69,36,113,800.99	

The accomenying notes are an integral part of the Financial Statements

For Komandoor & Co. LLP.

Chartered Accountants

Firm Registration No. 2014205/5200034

For and on behalf of the Board of Directors

Senju Shaw

(Partner)

Membership No. 305966 UDIN: 233057666CVZHT2193

Date: 13.11,2023

Place: Kolkala

Manisha Pincha Wholetime Director DIN: 07143031

Krishna Gopal Helder Chief Financial Officer

## KHATOD INVESTMENTS & FINANCE COLTD

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
(1) (I)	Revenue from operations Total Revenue from operations	15	o	321311	30,238.00 30,238.00	14,288.00 14,288.00
(II) (III)	Other Income (to be specified) Total Income (1+11)	16	0	0 321311	30,238.00	0 14,288.00
(i) (ii) (iii) (iv) (IV) (V) (VI) (VII) (VIII)	Expenses Changes in inventories Employee Benefits Expenses Depreciation, amortization and impairment Others expenses (to be specified) Total Expenses (IV)  Profit / (loss) before exceptional items and tax (III-IV) Exceptional items Profit/(loss) before tax (V-VI) Tax Expense. (1) Current Tax (2) Deferred Tax (3) Earlier Year Tax Profit/(loss) for the period for continuing operations (IX+XII)	17	5,407.20 9,791.92 15199.12 -15,199.12 0 -15,199.12	526884 949874 1476758 -11,55,447.00 0 -11,55,447.00	17,62,096,00 1,78,109,00 19,40,205.00 -19,09,967.00 -19,09,967.00 -1,51,060.00 -20,61,027.00	11,83,480.00 1,17,349.00 13,00,829.00 -12,86,541.00 -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		-50589.96	64707332	79,25,123.00	-16732044.45
	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.) Diluted (Rs.)		(0.01)	(0.38	(0.69)	(0.43

See accompanying notes to the financial statements

The accomanying notes are an integral part of the Financial Statements

083

For Komandoor & Co. LLP.

Chartered Accountants
FrimRespiesation No. 001 (2025 20002)

For and on behalf of the Board of Directors

STANSON

(Patra)

Membership No. 305966

UDIN 23305966BGVZ1IT2193

Date: 13.11.2023

Place: Koluma

Manisha Pincha Wholetime Director DIN: 07143031

Krishna Gopal Halder Chief Financial Officer

Cash Flow Statement for the Year ended on 30th September, 2023	(Amount in Hundred)	(Amou	int in Rs.100)	(Amount in Rs.' 00)	
Signification of the feet that of John September, 1985	For the Period	For the Po	eriod	For the Period	
	30-09-2023	31st March 2023		31st March 2022	
A Cash flow from operating activities :					
Net profit before tax as per Statement of Profit & Loss	(26,753.59)	1	-27,456 30		-12,145.21
Adjustments for	1	- 1	- 1	1	1
Contingent Provisions against Standard Assets			1	*	1
Interest on Income Tax Refund	( *:	- 1		-	
				-	0.27
Operating profit before working capital changes	(26,753.59)		-27,456.30	1	-12,145.21
(Increase) / Decrease in Inventories	(0.80)	-275547.18	4	563	1
(Increase) / Decrease in Trade Payable	(1,395.40)	-130984.00		1352.21	
(Increase) / Decrease in Other Financial Liabilities	(16,385.14)		1	-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	1	3799.80	- 0	66,666	
(Increase) / Decrease in Other Non Financial liabilities	999.62	2117.70	1	310	
Increase / (Decrease) in Other liabilities	25,463.42	404571.50	- 1	-3	
			29,205.15	1	11,239.38
Cash generated from operations	2203.86		1,748.85		-856.83
Less: Direct taxes paid/ Refunds including Interest (Net)	0	L		L	645.46
Net cash Generated/(used) from operating activities	2203.86	1	1,748.85	}	-211.37
3. Cash flow from investing activities :					
Sale of Fixed Assets	0		1	8.58	
		1	698.0		
Net cash from investing activities	0	1	-	-	
Cash flow from financing activities :	1	1	1		
Proceeds / (Repayment) of borrowings	0	- 1	1	*	
Proceeds / (Repayment) of Short term borrowings	0				3
Net cash generated/(used) in financing activities	0	1			:
Net Cash Flow	2203.86		700.24		-211.
C Opening Cash & Cash Equivalents	1016.51		316.27		316.
Closing Cash & Cash Equivalents	3220.37		1,016,51		104.
Closelle Cast a Cast Equivalents	3220.37		1,010.51		104.
CASH AND CASH EQUIVALENTS COMPRISE:					-
Cashon hand	5.17		13.26	1	13.
Balances with Banks	3215.2		1,003.25		302
	3220.37		1,016.51	1	316

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. 0014205/520HU-4

Sanjay Shaw (Partner)

Membership No. 305966

UDIN: 233059568GVZHT2193

Kolkata

Date: 13.11.2023

For and on behalf of the Board of Directors

Manisha Pincha Wholetime Director

DIN: 07143031

Pradeep Kumar Hirawat

Director DIN: 00047872

Krishna Gopal Halder Chief Financial Officer Anushree Chowdhury Company Secretary