

KHATOD INVESTMENTS & FINANCE CO LTD

Regd. Office: 1, Ramesh Mitra Road, Third Floor, Kolkata – 700 025;
Phone: 033 44500500, 8100465325 ; Email id: khatodinv@gmail.com;
Website: www.khatodinv.com; CIN: L65993WB1990PLC084695

Date: 14th November, 2024

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

Sub: Outcome of the Board Meeting dated 14th November, 2024
Ref: Disclosure under Regulation 30 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., 14th November, 2024 had transacted the following business:

- a) Approved and taken on record the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2024;
- b) Appointed M/s. Agarwal K & Co LLP, Chartered Accountants as the Internal Auditor of the Company for the Financial Year 2024-25.

In this regard, enclosed please find herewith the details as required under Regulation 30 of the SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015.

The meeting commenced at 6:15p.m. and concluded at 6:45 p.m.

Kindly take the same on your records.

Thanking You.

Yours faithfully,

For Khatod Investments & Finance Co Ltd

KHATOD INVESTMENT & FINANCE CO. LTD.


KRISHNA GOPAL HALDER
Chief Financial Officer
CFO

Encl: As above

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 September 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 : 24305966BKARKN7545

Date : 14.11.2024



KHATOD INVESTMENTS & FINANCE CO LTD

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Unaudited Financial Results for the Quarter and Half year ended 30th September, 2024

(Amt. In lacs)

Particulars	Quarter ended			Year to date		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1 Revenue from Operations	0.00	0.00	0.00	0.00	3.21	19.29
2 Other Income	0.00	0.00	0.00	0.00	0.00	0.00
3 Total Income (1+2)	0.00	0.00	0.00	0.00	3.21	19.29
4 Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	822.05
Purchase of stock-in-trade						-822.05
Changes in Inventories of Finised Goods, Work in Progress & Stock in Trade	0.00	0.00	0.00	0.00	0.00	21.54
Employee Benefits Expense	1.25	0.98	5.41	2.22	10.68	0.00
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	0.45	0.43	9.79	0.88	19.29	22.46
Others Expenses						44.01
Total Expenses	1.70	1.41	15.20	3.10	29.97	
5 Profit/(loss) before exceptional items and tax (3-4)	-1.70	-1.41	-15.20	-3.10	-26.75	-24.72
6 Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
7 Profit/(loss) before tax (5-6)	-1.70	-1.41	-15.20	-3.10	-26.75	-24.72
8 Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00
- 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	0.00	0.00
Total Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00
9 Profit (Loss) for the period from continuing operations (7-8)	-1.70	-1.41	-15.20	-3.10	-26.75	-24.72
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)	-1.70	-1.41	-15.20	-3.10	-26.75	-24.72
12 Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
A. Items that will not be reclassified to profit or loss	7,520.62	1,163.13	-50.59	8683.76	596.48	2678.79
B. Items that will be reclassified to profit or loss						
13 Total Comprehensive Income for the period (11+12)	7,518.92	1,161.73	-65.79	8,680.65	569.73	2,654.07
14 Earnings per equity share (par value Rs.10/- each)	-0.06	-0.05	-0.51	-0.10	-0.89	-0.82
Basic	-0.06	-0.05	-0.51	-0.10	-0.89	-0.82
Diluted						

Notes:

- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting) Regulations, 2015.
- The above Unaudited Financial Results for the quarter and half year ended 30th September, 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14th November, 2024. Limited Review of the Unaudited Financial Results for the quarter and half year ended 30th September, 2024, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Company.
- 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.
- Provision for income tax will be made at the year end.
- 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.
- The previous period figures have been regrouped/rearranged wherever necessary to conform to this period's classification.

Khatod Investments & Finance Co. Ltd.

By order of the Board
Manisha Pincha

Director

DIN: 07143031

Place: Kolkata

Date: 14/11/2024



Sanjay Das
M.No. 305966

UDIN: 24305966 BKAR

KN7545

KHATOD INVESTMENTS & FINANCE CO LTD
Balance Sheet as at 30th September, 2024
CIN No. L65993WB1990PLC084695

(Amount in Rs.' 00)

Particulars	Note No.	For Period ended 30/09/2024	For Period ended 30/06/2024	For year ended 31/03/2024	For year ended 31/03/2023
ASSETS					
(1) Financial Assets					
(a) Cash and cash equivalents	3	1,484.83	642.06	1,291.86	1,016.51
(b) Loans	4	-	-	-	-
(c) Other Financial assets	5	1,878.83	1,931.93	1,572.63	22,387.48
(2) Non-financial Assets					
(a) Inventories	6	18,126,684.34	10,606,063.09	9,442,928.75	7,172,218.80
(b) Current tax assets (Net)	7	-	-	-	24.44
(c) Deferred tax Assets (Net)		1,275.00	1,275.00	1,275.00	1,275.00
Total Assets		18,131,323.00	10,609,912.08	9,447,068.24	7,196,922.23
LIABILITIES AND EQUITY					
LIABILITIES					
(1) Financial Liabilities					
(a) Other financial liabilities	8	6,306.55	4,094.05	3,019.97	404,571.50
(2) Non-Financial Liabilities					
(a) Current tax liabilities (Net)	9	-	-	-	-
(b) Provisions	10	5,080.01	5,080.01	5,080.01	5,080.01
(c) Other non-financial liabilities	11	902.94	628.67	587.22	2,459.50
(3) EQUITY					
(a) Equity Share capital	12A	300,220.00	300,220.00	300,220.00	300,220.00
(b) Other Equity	12B	17,818,813.52	10,299,889.35	9,138,161.04	6,484,591.23
Total Liabilities		18,131,323.02	10,609,912.08	9,447,068.24	7,196,922.24

The accompanying notes are an integral part of the Financial Statements

For Komandoor & Co. LLP
Chartered Accountants
Firm Registration No. 0014205/S200034

Sanjay Shaw

Sanjay Shaw
(Partner)

Membership No. 305966
Date: 14 day of NOV, 2024
Place: Kolkata

UDIN: 24305966BKARKN7545



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

Shambhu Choudhary

Shambhu Choudhary
Director
DIN: 06565599

KHATOD INVESTMENTS & FINANCE CO LTD
CIN No. L65993WB1990PLC084695
Statement of Profit and Loss for the period ended on 30th Sept, 2024

	Particulars	Note No.	(Amount in Rs.' 00)			
			For Period ended 30/09/2024	For Period ended 30/06/2024	For year ended 31/03/2024	For year ended 31/03/2023
(I)	Revenue from operations	13	-	-	19,288.20	
	Sale of Securities					821,181.20
	Interest Earned on Loan Given					244.38
	Interest on Bonds					805.48
(II)	Other Income (to be specified)	14	-	-		
(III)	Total Income (I+II)		-	-	19,288.20	822,231.06
(IV)	Expenses					
	Purchase of securities		-	-	822,047.22	1,224,815.60
	Changes in inventories		-	-	-822,047.22	-406,674.51
	Employee Benefits Expenses	15	1,246.32	976.32	21,543.84	23,407.12
	Depreciation, amortization and impairment		-	-		
	Others expenses (to be specified)	16	450.78	429.71	22,462.39	8,139.15
	Total Expenses (IV)		1,697.10	1,406.03	44,006.23	849,687.36
(V)	Profit / (loss) before exceptional items and tax (III-IV)		-1,697.10	-1,406.03	-24,718.03	-27,456.30
(VI)	Exceptional items					
(VII)	Profit/(loss) before tax (V - VI)		-1,697.10	-1,406.03	-24,718.03	-27,456.30
(VIII)	Tax Expense:					
	(1) Current Tax		-	-	-	-
	(2) Deferred Tax		-	-	-	-
	(3) Earlier Year Tax		-	-	-	1,510.60
(VIII)	Profit/(loss) for the period for continuing operations (IX+XII)		-1,697.10	-1,406.03	-24,718.03	-28,966.90
(IX)	Other Comprehensive Income			3,103.13		
	(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		7,520,621.27	1,163,134.34	2,678,792.14	(117,137.95)
	(ii) Income tax relating to items that will be reclassified to profit or loss					
	Subtotal (B)		7,520,621.27	1,163,134.34	2,678,792.14	(117,137.95)
	Other Comprehensive Income (A + B)		7,520,621.27	1,163,134.34	2,678,792.14	(117,137.95)
				8,683,755.61		
(X)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)		7,518,924.17	1,161,728.31	2,654,074.11	(146,104.85)
(XI)	Earnings per equity share (for continuing					
	Basic (Rs.)		(0.06)	(0.05)	(0.82)	(0.96)
	Diluted (Rs.)		(0.06)	(0.05)	(0.82)	(0.46)

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. 0014205/S200034

Sanjay Shaw
Sanjay Shaw
(Partner)

Membership No. 305966
Date: 14 day of NOV, 2024
Place: Kolkata

UDIN: 24305966BKARKN7545



For and on behalf of the Board of Directors

Khatod Investments & Finance Co. Ltd.,

Shambhu Choubey
Shambhu Choubey
Director

DIN: 06565599

Director

KHATOD INVESTMENTS & FINANCE CO LTD

1.4.24 to 30.9.24

18. Related Party Disclosure

Parties where the control/significant influence exists :

(Related parties relationship is as identified by the Company and relied upon by the Auditors)

Key Management Personnel	Designation
Manisha Pincha	Whole Time Director
Krishna Gopal Halder	Chief Financial Officer
Ms.Sweety Jhunjhunwala	Company Secretary (Resigned)
Amrita Agarwal Daluka	Company Secretary
Other Directors	Designation
Shambhu Choubey	Non-Executive Director
Manish Jain	Non Executive / Independent Director
Pradeep Kumar Hirawat	Non Executive / Independent Director
Other Related Parties where transaction exists	
NTC Industries Ltd.	
Oswal Enclave Pvt. Ltd.	
RDB Reality & Infrastructure Limited	
Samspa Expo Private Limited	
Alok Nirmaan Private Limited	
Alok Niwas Private Limited	
Ankur Construction Private Limited	
Bidyut Kutir nirman Private Limited	
Modak Vyapaar Private Limited	
RD Devcon Private Limited	

Following are the transactions with related parties as defined under **IND Accounting Standard -24** on related party disclosures issued by Institute of Chartered

Sl. No.	Name of Party	Relationship	Nature of Transaction & Amount Involved	Closing Balance
1	Krishna Gopal Halder	CFO (KMP)	Remuneration	1,05,264
2	Amrita Agarwal Daluka	Company Secretary (KMP)	Remuneration	42,000
				Nil

Khatod Investments & Finance Co. Ltd.

Shambhu Choubey

Director

3	Sweety Jhunjhunwala	Company Secretary	Remuneration	75,000	Nil
4	NTC Industries Ltd.	Under same Group	Stock in Trade	195299700	195299700
5	RDB Realty & Infrastructure Limited	Under same Group	Stock in Trade	1119116250	1119116250
6	Oswal Enclave Pvt. Ltd.	Under same Group	Stock in Trade	1969400	1969400
7	Samspa Expo Private Limited	Under same Group	Stock in Trade	3143070	3143070
8	Alok Nirmaan Private Limited	Under same Group	Stock in Trade	804375	804375
9	Alok Niwas Private Limited	Under same Group	Stock in Trade	1766807	1766807
10	Ankur Construction Private Limited	Promoter	Stock in Trade	1405484	1405484
11	Bidyut Kutir nirman Private Limited	Under same Group	Stock in Trade	827541	827541
12	Modak Vyapaar Private Limited	Under same Group	Stock in Trade	5374527	5374527
13	RD Devcon Private Limited	Under same Group	Stock in Trade	9446628	9446628

Khatod Investments & Finance Co. Ltd.

Shamshu e Pathrey

Director

KHATOD INVESTMENTS & FINANCE CO LTD

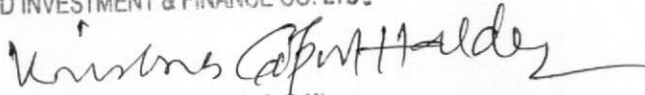
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Information as per Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015

Profile of Internal Auditor

1.	Name of the Internal Auditor	Mr. Vithal Jhwar
2.	Address	18B SUKEAS LANE 1ST FLOOR ROOM NO 1 KOLKATA 700001
3.	Contact Details	9831250409
4.	Experience	A big Chartered Accountant with very vast knowledge in Statutory Audit, Tax Audit and Internal Audit and having experience of seven decades.

KHATOD INVESTMENT & FINANCE CO. LTD.


Chief Financial Officer