

KHATOD INVESTMENTS & FINANCE CO LTD

CIN: L65993WB1990PLC084695

Regd. Office: 1, Ramesh Mitra Road, Third Floor, Kolkata – 700 025;
Phone: 810065325; Email Id: khatodinv@gmail.com; Website: www.khatodinv.com;

Date: 10th February, 2025

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

Dear Sir/Madam,

Sub: Outcome of the Board Meeting dated 10th February, 2025
Ref: Disclosure under regulations 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

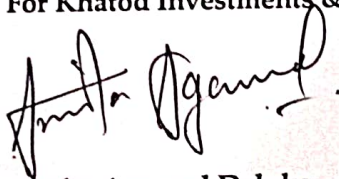
With reference to the above, this is to inform you that the Board of Directors at their meeting held today i.e., 10th February, 2025 had considered and approved the Unaudited Financial Results for the quarter and nine months ended 31st December, 2024.

A copy of the Unaudited Financial Results along with Limited Review Report for the quarter and nine months ended 31st December, 2024.

Kindly take the same on your record and acknowledge.

The Meeting commenced at 2:00 p.m. and concluded at 4.00 p.m.

Thanking you.
For Khatod Investments & Finance Co Ltd



Amrita Agarwal Daluka
Company Secretary &
Compliance Officer

Enclosed: as above

KOMANDOOR & CO. LLP

Chartered Accountants

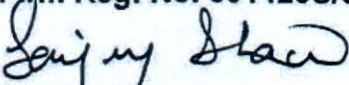


Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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 December 31st, 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 : 25305966BMWADX8970

Date : 10.02.2024

23A, N S ROAD, FORTUNA TOWER, 11TH FLOOR, ROOM NO. 40, KOLKATA - 700001

Sanjayshaw77@gmail.com, 9163232356

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Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2024

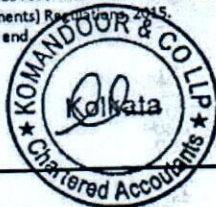
(Amt. In lacs)

Particulars	Quarter ended			Nine months ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1 Revenue from Operations	0.00	0.00	16.08	0.00	19.29	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	16.08	0.00	19.29	19.29
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	822.05
Changes in Inventories of Finished Goods, Work in Progress & Stock In Trade	0.00	0.00	0.00	0.00	0.00	-822.05
Employee Benefits Expense	1.96	1.25	5.43	4.18	16.10	21.54
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	21.71	22.46
Others Expenses	0.84	0.45	2.42	1.72	37.82	44.01
Total Expenses	2.80	1.70	7.85	5.90	37.82	44.01
5 Profit/(loss) before exceptional Items and tax (3-4)	-2.80	-1.70	8.23	-5.90	-18.53	-24.72
6 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7 Profit/(loss) before tax (5-6)	-2.80	-1.70	8.23	-5.90	-18.53	-24.72
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	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)	-2.80	-1.70	8.23	-5.90	-18.53	-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)	-2.80	-1.70	8.23	-5.90	-18.53	-24.72
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	4684.26	7,520.62	983.79	13,368.02	1,580.27	2,678.79
Total Comprehensive Income for the period (11+12)	4,681.46	7,518.92	992.01	13,362.11	1,561.74	2,654.07
13 Paid up Share Capital (face Value of the Share of Rs. 10/- each)	300.22	300.22	300.22	300.22	300.22	300.22
15 Earnings per equity share (par value Rs.10/- each)						
Basic	-0.09	-0.06	0.27	-0.20	0.62	-0.82
Diluted	-0.09	-0.06	0.27	-0.20	0.62	-0.82

Notes

- The above Unaudited Financial Results for the quarter and nine months ended 31st December, 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 10th February, 2025. Limited Review of the Unaudited Financial Results for the quarter and nine months ended 31st December, 2024, 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.
- 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.
- 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 financial period/year figures have been regrouped / re-arranged wherever necessary to conform to this period's classification.
- 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.
- Provision for income tax will be made at the year end.

Place: Kolkata
Date: 10th February, 2025



Jaijy Ghosh
M.No. 305966

