

KHATOD INVESTMENTS & FINANCE CO LTD

Regd. Office: 1, Ramesh Mitra Road, Third Floor, Kolkata – 700 025;

Phone: 8100465325; Email id: khatodinv@gmail.com;

Website: www.khatodinv.com; CIN: L65993WB1990PLC084695

Date: 18th May, 2026

To

The Listing Department

The Calcutta Stock Exchange Limited

7, Lyons Range

Kolkata – 700 001

Scrip Code: **21083**

Sub: Outcome of the Board Meeting dated 18th May, 2026

Ref: Disclosure under regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

Pursuant to Regulations 30, and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (“Listing Regulations”), we hereby inform that the Board of Directors of **Khatod Investments & Finance Co Ltd** (“the Company”) at its meeting held today, i.e., May 18th, 2026, has, inter alia, considered and approved the **Audited Standalone Financial Results** of the Company for the fourth quarter and financial year ended March 31, 2026.

In this regard, please find enclosed the following:

1. Audited Standalone Financial Results of the Company for the fourth quarter and year ended March 31, 2026 (“Financial Results”);
2. Audit Reports issued by the Statutory Auditors of the Company, **M/s Komandoor & Co. LLP**, Chartered Accountants, in respect of the aforesaid Financial Results pursuant to Regulations 33 of the Listing Regulations.

The Audit Reports issued by the Statutory Auditors contain an **unmodified opinion** on the aforesaid Financial Results.

The aforesaid Financial Results shall also be made available on the website of the Company at <https://www.khatodinv.com/>

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Further, pursuant to SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, read with relevant circulars issued by the Stock Exchanges, the following disclosures form part of the Integrated Filing (Financial Results):

- A. Financial Results – Enclosed
- B. Statement of deviation or variation in utilisation of proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – **Not Applicable**
- C. Disclosure of outstanding default on loans and debt securities – **Not Applicable**
- D. Disclosure of Related Party Transactions (applicable for half-yearly filings i.e., second and fourth quarter) –**under Regulation 23(9) of the Listing Regulations- attached.**
- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results – **Not Applicable**

The meeting of the Board of Directors commenced at **03:00 P.M. (IST)** and concluded at **04.05 P.M. (IST)**.

Kindly take the above information on record.

Thanking You.

Yours faithfully,

For Khatod Investments & Finance Co Ltd

Amrita Agarwal Daluka
Digitally signed by Amrita Agarwal Daluka
Date: 2026.05.18 17:18:24 +05'30'

Amrita Agarwal Daluka
Company Secretary and Compliance Officer

Encl: As above

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF KHATOD INVESTMENTS & FINANCE CO LTD

Report on the Audit of the Interim Condensed Standalone Financial Statements

Opinion

We have audited the accompanying interim condensed standalone financial statements of **KHATOD INVESTMENTS & FINANCE CO LTD** (the "Company"), which comprise the Condensed Balance Sheet as at March 31, 2026, the interim Condensed Statement of Profit and Loss (including Other Comprehensive Income) for the three months and year ended on that date, the Condensed Statement of Changes in Equity and the Condensed Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as the "interim condensed standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid interim condensed standalone financial statements give a true and fair view in conformity with Indian Accounting Standard 34 - "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit, total comprehensive income for the three months and year ended on that date, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the interim condensed standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Interim Condensed Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the interim condensed standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the interim condensed standalone financial statements.



Management Responsibilities for the Interim Condensed Standalone Financial Statements

The Company's Board of Directors is responsible for the preparation and presentation of these interim condensed standalone financial statements that give a true and fair view of the financial position, financial performance, including total comprehensive income, changes in equity and cash flows of the Company in accordance with Ind AS 34 and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the interim condensed standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the interim condensed standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Interim Condensed Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the interim condensed standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these interim condensed standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the interim condensed standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



KOMANDOOR & CO. LLP

Chartered Accountants



- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the interim condensed standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the interim condensed standalone financial statements, including the disclosures, and whether the interim condensed standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the interim condensed standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the interim condensed standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the interim condensed standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Komandoor & Co LLP
Chartered Accountants
Firm Registration No.001420S/S200034

Sanjay Shaw
Sanjay Shaw

Partner

M No. 305966

UDIN No. 26305966 UXHDTV 2964

Date : 18.05.2026

Place : Kolkata



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Audited Financial Results for the Quarter and year ended 31st March, 2025 (Amount In Lacs)

	Quarter Ended			Year ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2025	31.03.2025
	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
I. Revenue from Operations	5.25	9.08	0.00	12.12	1.46
II. Other Income	77.70	0.00	0.00	81.50	0.00
III. Total Income (I+II)	82.95	9.08	0.00	93.62	0.00
IV. EXPENSES					
Expenses relating to Construction Activity	0.00	0.00	0.00	0.00	0.00
Changes in Inventories of Finished Goods, Work in Progress & Stock in Trade	0.00	0.00	0.00	0.00	0.00
Employee Benefits Expense	2.29	2.20	2.05	9.79	6.23
Finance Costs	0.00	0.00	0.00	0.00	0.00
Loss on sale of Shares	0.00	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00
Others Expenses	1.23	0.77	3.63	3.74	5.35
Total Expenses (IV)	3.52	2.97	5.68	13.54	11.58
V. Profit/(loss) before exceptional items and tax (III- IV)	79.43	6.11	(5.68)	80.08	(11.58)
VI. Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII. Profit/(loss) before tax (V-VI)	79.43	6.11	(5.68)	80.08	(11.58)
VIII. Tax Expense	0.00	0.00	0.00	0.00	0.00
- Current Income Tax	0.00	0.00	0.00	0.00	0.00
- Deferred Tax	0.00	0.00	0.00	0.00	0.00
Tax adjustments for earlier years	0.00	0.00	0.00	0.00	0.00
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	79.43	6.11	(5.68)	80.08	(11.58)
X. Profit/(Loss) From Discontinuing Operations	0.00	0.00	0.00	0.00	0.00
XI. Profit (Loss) for the period (IX+X)	79.43	6.11	(5.68)	80.08	(11.58)
XII. Other Comprehensive Income					
A. Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
B. Items that will be reclassified to profit or loss	(9,803.11)	3,812.00	3,698.77	(6,311.92)	17,066.78
XIII. Total Comprehensive Income for the period (XI+XII)	(9,723.68)	3,818.11	3,693.09	(6,231.84)	17,055.20
XIV. Paid up Share Capital (face Value of the Share of Rs. 10/-)	300.22	300.22	300.22	300.22	300.22
XV. Earnings per equity share (par value Rs.10/- each)					
Basic	2.65	0.20	(0.19)	2.67	(0.39)
Diluted	2.65	0.20	(0.19)	2.67	(0.39)

Notes :

- 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.
- The above Audited Financial Results for the quarter and year ended 31st March, 2025 were reviewed by the audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 18.05.2026
- The Statutory Auditors of the Company have Audited the above financial results for the Quarter and Year ended March 31, 2026. Further in accordance with the requirements under Regulation 33 of the SEBI (LODR) Regulations, 2015.
- Provision of deferred tax will be accounted for at the end of the year. The previous financial period figures have been regrouped/rearranged whenever necessary to confirm this period's classification.
- 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 Statutory Auditors of the Company have Audited the above financial results for the Quarter and Year ended March 31, 2026. Further in accordance with the requirements under Regulation 33 of the SEBI (LODR) Regulations, 2015.
- The statutory auditors have issued an unmodified opinion on the above results.
- This result will be made available on the Company's website i.e https://khatodinv.com/

For Komandoor & Co LLP
Chartered Accountants

Firm Reg. No. 0014209/S200034

Place: Kolkata
Dated: 18-05-2026

(Sanjay Shaw)
Partner
M.No. 305966



By Order of the Board

Khatod Investments & Finance Co. Ltd.

Manisha Pincha
Director
07143031

Manisha Pincha

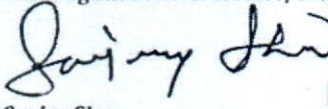
Director

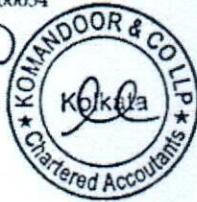
KHATOD INVESTMENTS & FINANCE CO LTD
Balance Sheet as at 31st March, 2026
CIN No. L65993WB1990PLC084695

(Amount in Rs.' 00)

	Particulars	Note No.	For year ended 31.03.2026	For year ended 31.03.2025
	ASSETS			
(1)	Financial Assets			
(a)	Cash and cash equivalents	3	2,053.79	1,649.21
(b)	Loans	4	-	-
(c)	Other Financial assets	5	355,989.32	35.00
(2)	Non-financial Assets			
(a)	Inventories	6	19,906,651.74	26,509,713.24
(b)	Current tax assets (Net)	7	1,212.25	-
(c)	Deferred tax Assets (Net)		1,275.00	1,275.00
	Total Assets		20,267,182.10	26,512,672.45
	LIABILITIES AND EQUITY			
	LIABILITIES			
(1)	Financial Liabilities			
(a)	Other financial liabilities	8	-	12,854.58
(2)	Non-Financial Liabilities			
(a)	Current tax liabilities (Net)	9	-	-
(b)	Provisions	10	5,080.01	5,080.01
(c)	Other non-financial liabilities	11	356.00	1,151.82
(3)	EQUITY			
(a)	Equity Share capital	12A	300,220.44	300,220.00
(b)	Other Equity	12B	19,961,526.09	26,193,365.00
	Total Liabilities and Equity		20,267,183.54	26,512,671.41

The accompanying notes are an integral part of the Financial Statements

For Komandoor & Co. LLP
 Chartered Accountants
 Firm Registration No. 001420S/S200034

 Sanjay Shaw
 (Partner)
 Membership No. 305966
 Date: 18.05.2026
 Place: Kolkata



For and on behalf of the Board of Directors

Manisha Pincha
 Wholtime Director
 DIN: 07143031

Krishna Gopal Halder
 Chief Financial Officer



Pradeep Kumar Hirawat
 Director
 DIN: 00047872

Amrita Agarwal Daluka
 Company Secretary



KHATOD INVESTMENTS & FINANCE CO LTD
CIN No. L65993WB1990PLC084695
Statement of Profit and Loss for the period ended on 31st March, 2026

(Amount in Rs.' 00)

	Particulars	Note No.	For year ended 31.03.2026	For year ended 31.03.2025
(I)	Revenue from operations	13	12,122.57	-
	Sale of Securities			
	Interest Earned on Loan Given			
	Interest on Bonds			
(II)	Other Income (to be specified)	14	81,496.08	-
(III)	Total Income (I+II)		93,618.65	-
(IV)	Expenses			
	Purchase of securities		-	-
	Changes in inventories		-	-
	Employee Benefits Expenses	15	9,793.20	6,228.00
	Depreciation, amortization and impairment		-	-
	Others expenses (to be specified)	16	3,743.54	5,352.61
	Total Expenses (IV)		13,536.74	11,580.61
(V)	Profit / (loss) before exceptional items and tax (III-IV)		80,081.91	-11,580.61
(VI)	Exceptional items			
(VII)	Profit/(loss) before tax (V-VI)		80,081.91	-11,580.61
(VIII)	Tax Expense:			
	(1)Current Tax		-	-
	(2)Deferred Tax		-	-
	(3)Earlier Year Tax		-	-
(VIII)	Profit/(loss) for the period for continuing operations (IX+XII)		80,081.91	-11,580.61
(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		-6,311,920.58	17,066,785.00
	(ii) Income tax relating to items that will be reclassified to profit or loss			
	Subtotal (B)		-6,311,920.58	17,066,785.00
	Other Comprehensive Income (A + B)		-6,311,920.58	17,066,785.00
(X)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)		-6,231,838.67	17,055,204.39
(XI)	Earnings per equity share (for continuing operations)			
	Basic (Rs.)		2.67	(0.39)
	Diluted (Rs.)		2.67	(0.39)

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/S200001

Sanjay Shaw

Sanjay Shaw
(Partner)
Membership No. 305966
Date: 18.05.2026
Place: Kolkata



For and on Behalf of the Board of Directors

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Manisha Pincha

Wholotime Director

DIN: 07143031

Pradeep Kumar Hirawat

Director

DIN: 00047872

Krishna Gopal Halder Amrita Agarwal Daluka
Chief Financial Officer Company Secretary |

KHATOD INVESTMENTS & FINANCE CO LTD
Cash Flow Statement for the Year ended on 31st March, 2026

(Amount in Rs.' 00)

	For the Period		For the Period	
	31st March 2026		31st March 2025	
A. Cash flow from Operating activities :				
Net profit before tax as per Statement of Profit & Loss		80,081.91		-11,580.78
Adjustments for				
Contingent Provisions against Standard Assets	-		-	
Interest on Income Tax Refund	-		-	
		80,081.91		-11,580.78
(Increase) / Decrease in Inventories	6,603,061.50		-	
(Increase) / Decrease in Trade Payable	-		-	
(Increase) / Decrease in Other Financial Liabilities	-12,854.58		-	
(Increase) / Decrease in Other Financial Assets	-355,954.32		1537.48	
(Increase) / Decrease in Non Financial Assets	-		-	
(Increase) / Decrease in Loan Given	-		-	
(Increase) / Decrease in Other Non Financial liabilities	-795.82		564.6	
Increase / (Decrease) in Other liabilities	-		9,834.61	
Others	-1,213.54	6,232,243.24	1.44	11,938.13
Cash generated from operations		6,312,325.15		357.35
Less: Direct taxes paid/ Refunds including Interest (Net)		-		-
Net cash Generated/(used) from operating activities		6,312,325.15		357.35
B. Cash flow from investing activities :				
Sale of Inventory	-6,311,920.57		-	
		-6,311,920.57		-
Net cash from investing activities		-6,311,920.57		-
C. Cash flow from financing activities :				
Proceeds / (Repayment) of borrowings	-		-	
Proceeds / (Repayment) of Short term borrowings	-		-	
Net cash from Financing activities		-		-
Net Cash Flow		404.58		357.35
Opening Cash & Cash Equivalents		1,649.21		1,291.86
Closing Cash & Cash Equivalents		2,053.79		1,649.21
Cash on hand (As certified by management)	20.02		20.31	
Balance with Banks on Current Accounts	2,033.77		1,628.90	
		2053.79		1,649.21

This is the Cash Flow Statement referred to in our report of even date

As per our Report of even date

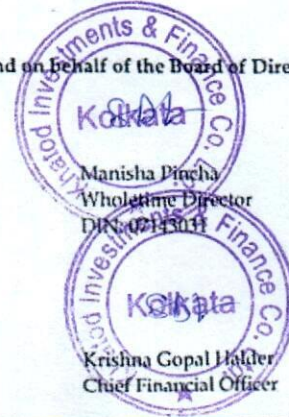
For Komandoor & Co. LLP
Chartered Accountants
Firm Registration No. 0014205/S200034

Sanjay Shaw

Sanjay Shaw
(Partner)
Membership No. 305966
Kolkata
Date: 18.05.2026



For and on behalf of the Board of Directors



DISCLOSURE OF RELATED PARTY TRANSACTION FROM 1.10.25 to 31.3.26

(Amount in Rs.)

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.																		
Details of the party (listed Entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related Party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transactions		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments					
Sl No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary			Opening balance	Closing balance	Nature of indebtedness (loan/ advance/ debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured /unsecured	Purpose for which the funds will be utilized by the Ultimate Recipient of funds	
1	Khatod Investments & Finance Co Ltd		Mr. Erishu Gopal Halder		CFO (Key Managerial Personnel)	Remuneration	As approved by NPC and Board	1,15,800.00										
2	Khatod Investments & Finance Co Ltd		Mrs. Anirupa Agrawal Dabuka		Company Secretary (Key Managerial Personnel)	Remuneration	As approved by NPC and Board	2,85,000.00										
	Total							4,00,800										

Notes:
The details in this format are provided in respect of all related party transactions undertaken during the reporting period.



✓ Khatod Investments & Finance Co. Ltd.

Ujanisha Pirocha
Director