

# KHATOD INVESTMENTS & FINANCE CO. LTD

CIN: L65993WB1990PLC084695

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

Mob; 8100465325; Email id: [khatodinv@gmail.com](mailto:khatodinv@gmail.com)

Website: [www.khatodinv.com](http://www.khatodinv.com)

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Date: 14<sup>th</sup> November, 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 14<sup>th</sup> November, 2025

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 Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors at their meeting held on 14<sup>th</sup> November, 2025 has *inter-alia* considered and approved the Un-audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2025 along with Limited Review Report;

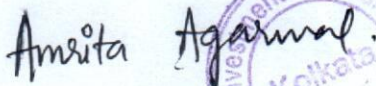
In this regard, please find enclosed herewith the copy of Un-audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2025 along with Limited Review Report;

Kindly take the same on your record and acknowledge.

The Meeting commenced at 4:00 p.m. and concluded at 5:00 p.m.

Thanking you.

For Khatod Investments & Finance Co Ltd


Amrita Agarwal Daluka  
Company Secretary & Compliance Officer

Encl: As above

# KOMANDOOR & CO. LLP

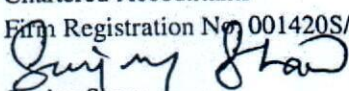
## Chartered Accountants



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, 2025 (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 provides 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 Registration No. 001420S/S200034  
  
Sanjay Shaw  
(Partner)  
Membership No. 305966  
UDIN : 25305966BMLAOP8738  
Date: 14.11.2025  
Place: Kolkata



# KHATOD INVESTMENTS & FINANCE CO LTD

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

CIN : L65993WB1990PLC084695, Phone : 033 4450 0500, E Mail : khatodinv@gmail.com, Website : www.khatodinv.com

Unaudited Financial Results for the Quarter and Half year ended 30th September, 2025

(Amt. in lacs)

| Particulars                                                                 | Quarter ended |            |            | Year to date |            | Year Ended |
|-----------------------------------------------------------------------------|---------------|------------|------------|--------------|------------|------------|
|                                                                             | 30.09.2025    | 30.06.2025 | 30.09.2024 | 30.09.2025   | 30.09.2024 | 31.03.2025 |
|                                                                             | Un-audited    | Un-audited | Un-audited | Un-audited   | Un-audited | Audited    |
| 1 Revenue from Operations                                                   | 1.59          | 0.00       | 0.00       | 1.59         | 0.00       | 0.00       |
| 2 Other Income                                                              | 0.00          | 0.00       | 0.00       | 0.00         | 0.00       | 0.00       |
| 3 Total Income (1+2)                                                        | 1.59          | 0.00       | 0.00       | 1.59         | 0.00       | 0.00       |
| 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       | 0.00       |
| Changes in Inventories of Finished Goods, Work in Progress & Stock In Trade | 0.00          | 0.00       | 0.00       | 0.00         | 0.00       | 0.00       |
| Employee Benefits Expense                                                   | 3.01          | 2.30       | 1.25       | 5.31         | 2.22       | 6.23       |
| 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         | 0.00       | 0.00       |
| Others Expenses                                                             | 1.10          | 0.64       | 0.45       | 1.74         | 0.88       | 5.35       |
| Total Expenses                                                              | 4.11          | 2.94       | 1.70       | 7.05         | 3.10       | 11.58      |
| 5 Profit/(loss) before exceptional items and tax (3-4)                      | (2.52)        | (2.94)     | (1.70)     | (5.46)       | (3.10)     | (11.58)    |
| 6 Exceptional Items                                                         | 0.00          | 0.00       | 0.00       | 0.00         | 0.00       | 0.00       |
| 7 Profit/(loss) before tax (5-6)                                            | (2.52)        | (2.94)     | (1.70)     | (5.46)       | (3.10)     | (11.58)    |
| 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)             | (2.52)        | (2.94)     | (1.70)     | (5.46)       | (3.10)     | (11.58)    |
| 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)                                      | (2.52)        | (2.94)     | (1.70)     | (5.46)       | (3.10)     | (11.58)    |
| 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                        | (1,480.99)    | 1,160.18   | 7,520.62   | -320.81      | 8683.76    | 17066.78   |
| 13 Total Comprehensive Income for the period (11+12)                        | (1,483.51)    | 1,157.24   | 7,518.92   | (326.27)     | 8,680.66   | 17,055.20  |
| 14 Earnings per equity share (par value Rs.10/- each)                       |               |            |            |              |            |            |
| Basic                                                                       | (0.08)        | (0.10)     | (0.06)     | (0.18)       | (0.10)     | (0.39)     |
| Diluted                                                                     | (0.08)        | (0.10)     | (0.06)     | (0.18)       | (0.10)     | (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 and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above Unaudited Financial Results for the quarter and half year ended 30th September, 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14th November, 2025. Limited Review of the Unaudited Financial Results for the quarter and half year ended 30th September, 2025, 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.
- 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 confirm to this period's classification.

**For Komandoor & Co LLP**  
Chartered Accountants  
Firm Reg. No. 001420S/S200034  
*Sanjay Shaw*  
(Sanjay Shaw)  
Partner



By order of the Board

*Manisha Pincha*  
Manisha Pincha  
Whole Time Director  
DIN: 07143031  
Director

Place: Kolkata  
Date: 14/11/2025

M.No. 305966

# Khatod Investment And Finance Co. Ltd.

**Balance Sheet as at 30th September, 2025**

| Particulars                        | Note | As at 30th Sept, 2025 |                      | As at 30th June, 2025 |                      | As at 31st March, 2025 |                      |
|------------------------------------|------|-----------------------|----------------------|-----------------------|----------------------|------------------------|----------------------|
| <b>Equity &amp; Liabilities ::</b> |      |                       |                      |                       |                      |                        |                      |
| <u>Shareholder's Funds</u>         |      |                       |                      |                       |                      |                        |                      |
| Share Capital                      | 3.01 | 300,220.00            |                      | 300,220.00            |                      | 300,220.00             |                      |
| Other Equity                       | 3.02 | 25,867,094.80         | 26,167,314.80        | 27,350,605.23         | 27,650,825.23        | 26,193,364.76          | 26,493,584.76        |
| <u>Non-Current Liabilities</u>     |      |                       |                      |                       |                      |                        |                      |
| Other Non-Current Liabilities      | 3.03 |                       |                      |                       | 17,142.13            |                        | 12,854.58            |
| <u>Current Liabilities</u>         |      |                       |                      |                       |                      |                        |                      |
| Trade Payables                     | 3.04 |                       |                      |                       |                      |                        |                      |
| Other Current Liabilities          | 3.05 | 300,843.00            |                      | 798.77                |                      | 1,151.82               |                      |
| Provisions                         | 3.06 | 5,080.01              | 305,923.01           | 5,080.01              | 5,878.78             | 5,080.01               | 6,231.83             |
| <b>Total</b>                       |      |                       | <b>26,473,237.81</b> |                       | <b>27,673,846.14</b> |                        | <b>26,512,671.17</b> |
| <b>Assets ::</b>                   |      |                       |                      |                       |                      |                        |                      |
| <u>Non Current assets</u>          |      |                       |                      |                       |                      |                        |                      |
| Property, Plant & Equipments       | 3.07 | -                     |                      | -                     |                      | -                      |                      |
| Non-Current Investments            | 3.08 | -                     |                      | -                     |                      | -                      |                      |
| Long Term Loans & Advances         | 3.09 | -                     |                      | -                     |                      | -                      |                      |
| Other Non Current Assets           | 3.10 | -                     |                      | -                     |                      | -                      |                      |
| <u>Current Assets</u>              |      |                       |                      |                       |                      |                        |                      |
| Inventories                        | 3.11 | 26,188,900.84         |                      | 27,669,889.95         |                      | 26,509,711.81          |                      |
| Trade Receivables                  | 3.12 | 6.17                  |                      | 35.15                 |                      | 35.15                  |                      |
| Cash & Cash Equivalents            | 3.13 | 1,418.46              |                      | 2,566.39              |                      | 1,649.21               |                      |
| Loans & Advances                   | 3.14 | 281,425.82            |                      |                       |                      |                        |                      |
| Other Current Assets               | 3.15 | 211.52                |                      | 79.65                 |                      |                        |                      |
| Deferred Tax Assets(Net)           | 3.16 | 1,275.00              | 26,473,237.81        | 1,275.00              | 27,673,846.14        | 1,275.00               | 26,512,671.17        |
| <b>Total</b>                       |      |                       | <b>26,473,237.81</b> |                       | <b>27,673,846.14</b> |                        | <b>26,512,671.17</b> |

This is the Balance Sheet referred to in our report of even date.

Statement of Significant accounting policies

The Accompanying notes annexed to are an integral part of the financial statements.

For Komandoor & Co LLP

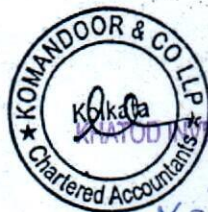
Chartered Accountants

Firm Registration No. 0014205 / S200034

*Sanjay Shaw*  
Sanjay Shaw  
Partner

Membership No. 305966  
Place: Kolkata

Date : 14.11.2025



For & on Behalf of the Board

**Khatod Investments & Finance Co. Ltd. Khatod Investments & Finance Co. Ltd.**

*Manisha Pincha*  
Manisha Pincha  
Director

Wholetime Director  
DIN: 07143031

*Shambhu Choubey*  
Shambhu Choubey  
Director

SHAMBHU CHOUBEY  
Director  
DIN: 06565599

*Krishna Gopal Halder*  
Krishna Gopal Halder  
Chief Financial Officer

*Amrita Agarwal*  
Amrita Agarwal Daluka  
Company Secretary

# Khatod Investments And Finance Co. Ltd.

## Statement of Profit and Loss for the period ended 30th September, 2025

(In Rs. Hundreds)

| Particulars                                | Note | Period ended<br>30th Sept, 2025 | Period ended<br>30th June, 2025 | Financial year ended<br>31st March, 2025 |
|--------------------------------------------|------|---------------------------------|---------------------------------|------------------------------------------|
| <b>Revenue</b>                             |      |                                 |                                 |                                          |
| Revenue From Operations                    | 3.17 | 1584.24                         | -                               | -                                        |
| Other Income                               | 3.18 | -                               | -                               | -                                        |
| <b>Total Income</b>                        |      | <b>1,584.24</b>                 | <b>-</b>                        | <b>-</b>                                 |
| <b>Expenses</b>                            |      |                                 |                                 |                                          |
| Employee Benefits Expenses                 | 3.19 | 3007.45                         | 2,300.68                        | 6,228.17                                 |
| Finance Costs                              | 3.20 | -                               | -                               | -                                        |
| Depreciation                               | 3.07 | -                               | -                               | -                                        |
| Other Expenses                             | 3.21 | 1098.03                         | 635.55                          | 5,352.61                                 |
| Property, Plant & equipment discarded      |      | -                               | -                               | -                                        |
| Provision for NPA & Contingent Assets      | 3.22 | -                               | -                               | -                                        |
| <b>Total Expenses</b>                      |      | <b>4,105.48</b>                 | <b>2,936.23</b>                 | <b>11,580.78</b>                         |
| <b>Profit/(Loss) Before Tax</b>            |      | <b>(2,521.24)</b>               | <b>(2,936.23)</b>               | <b>(11,580.78)</b>                       |
| <b>Less: Tax Expenses</b>                  |      |                                 |                                 |                                          |
| Current Tax                                |      | -                               | -                               | -                                        |
| Tax adjustment of Earlier Years            |      | -                               | -                               | -                                        |
| Deferred Tax Liabilities / (Assets)        |      | -                               | -                               | -                                        |
| <b>PROFIT/ (LOSS) AFTER TAX</b>            |      | <b>(2,521.24)</b>               | <b>(2,936.23)</b>               | <b>(11,580.78)</b>                       |
| <b>EARNING PER SHARE</b>                   |      |                                 |                                 |                                          |
| Earnings per equity share:                 |      | (0.008)                         | (0.010)                         | (0.038)                                  |
| Basic & Diluted                            |      |                                 |                                 |                                          |
| <b>Comprehensive Income For the Period</b> |      |                                 | <b>1,160,176.20</b>             | <b>17,066,785.00</b>                     |

This is the Statement of Profit & Loss referred to in our report of even date.

Statement of Significant accounting policies

The Accompanying notes annexed to are an integral part of the financial statements.

For Komandoor & Co LLP

Chartered Accountants

Firm Registration No. 0014205 / 5200034

*Sanjay Shaw*

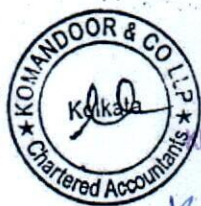
Partner

Sanjay Shaw

Membership No. 305966

Place: Kolkata

Date : 14.11.2025



For & on Behalf of the Board

Khatod Investments & Finance Co. Ltd.

*Manisha Pincha*

Manisha Pincha

Wholtime Director

DIN: 07143031

KHATOD INVESTMENT & FINANCE CO. LTD.

*Krishna Gopal Halder*

Chief Financial Officer

Krishna Gopal Halder

Chief Financial Officer

Khatod Investments & Finance Co. Ltd.

*Shambhu Choubey*

SHAMBHU CHOUBEY

Director

DIN: 06565599

Khatod Investments & Finance Co. Ltd.

*Amrita Agarwal*

Company Secretary

Amrita Agarwal Daluka

Company Secretary

**KHATOD INVESTMENTS & FINANCE CO LTD**  
Cash Flow Statement for the Year ended on 30.09.2025

(Amount in Rs.' 00)

|                                                          | For the Period      |                  | For the Period  |                   | For the Period  |                    |
|----------------------------------------------------------|---------------------|------------------|-----------------|-------------------|-----------------|--------------------|
|                                                          | 30th September 2025 |                  | 31st March 2025 |                   | 31st March 2024 |                    |
| <b>A.</b>                                                |                     |                  |                 |                   |                 |                    |
| Net profit before tax as per Statement of Profit & Loss  |                     | -5457.47         |                 | (11,580.78)       |                 | (24,718.03)        |
| Adjustments for                                          |                     |                  |                 |                   |                 |                    |
| Contingent Provisions against Standard Assets            |                     |                  |                 |                   |                 |                    |
| Interest on Income Tax Refund                            |                     | <b>-5,457.47</b> |                 | <b>-11,580.78</b> |                 | <b>(24,718.03)</b> |
| (Increase) / Decrease in Inventories                     | -12,856.10          |                  |                 |                   | 4,07,577.90     |                    |
| (Increase) / Decrease in Trade Payable                   | -                   |                  |                 |                   | -               |                    |
| (Increase) / Decrease in Other Financial Liabilities     | -                   |                  |                 |                   | -               |                    |
| (Increase) / Decrease in Other Financial Assets          | -                   |                  | 1,537.48        |                   | 20814.85        |                    |
| (Increase) / Decrease in Non Financial Assets            | -                   |                  | -               |                   | 24.44           |                    |
| (Increase) / Decrease in Loan Given                      | -                   |                  | -               |                   | -               |                    |
| (Increase) / Decrease in Other Non Financial liabilities | -                   |                  | 564.60          |                   | -1872.28        |                    |
| (Increase) / Decrease in Other Current Assets            | -2,81,608.36        |                  |                 |                   |                 |                    |
| Increase / (Decrease) in Other liabilities               | 2,99,691.18         |                  | 9834.61         |                   | (4,01,551.53)   |                    |
| Others                                                   |                     | 5,226.72         | 1.44            | 11,938.13         |                 | 24,993.38          |
| Cash generated from operations                           |                     | -230.75          |                 | 357.35            |                 | 275.35             |
| Less: Direct taxes paid/ Refunds including Interest      |                     |                  |                 |                   |                 | -                  |
| Net cash Generated/(used) from operating activities      |                     | -230.75          |                 | 357.35            |                 | 275.35             |
| <b>B.</b>                                                |                     |                  |                 |                   |                 |                    |
| Sale of Fixed Assets                                     |                     | -                |                 |                   | -               |                    |
| Net cash from investing activities                       |                     | -                |                 | -                 |                 | -                  |
| <b>C. Cash flow from financng activities :</b>           |                     |                  |                 |                   |                 |                    |
| Proceeds / (Repayment) of borrowings                     |                     | -                |                 | -                 |                 | -                  |
| Proceeds / (Repayment) of Short term borrowings          |                     | -                |                 | -                 |                 | -                  |
| Net Cash Flow                                            |                     | -230.75          |                 | 357.35            |                 | 275.35             |
| Opening Cash & Cash Equivalents                          |                     | 1,649.21         |                 | 1291.86           |                 | 1,016.51           |
| Closing Cash & Cash Equivalents                          |                     | <b>1,418.46</b>  |                 | <b>1649.21</b>    |                 | <b>1,291.86</b>    |
|                                                          |                     | 1398.44          |                 | 20.31             |                 | 20.31              |
|                                                          |                     | 20.02            |                 | 1628.90           |                 | 1,271.55           |
|                                                          |                     | <b>1418.46</b>   |                 | <b>1649.21</b>    |                 | <b>1,291.86</b>    |

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 / 5200034

*Sanjay Shaw*

Partner

Sanjay Shaw

Membership No. 305966

Place: Kolkata

Date : 14.11.2025

For & on Behalf of the Board  
Khatod Investments & Finance Co. Ltd.

*Manisha Pincha*

Manisha Pincha

Wholtime Director

DIN: 07143031

KHATOD INVESTMENT & FINANCE CO. LTD.



*Krishna Gopal Halder*

Chief Financial Officer

Krishna Gopal Halder

Chief Financial Officer