

Phone: (033) 4050 5000 Fax: (033) 2288 3961

Ref: KIL:SEC:34 :2023-24 Date: 10-08-2024

To, Listing Compliance, National Stock Exchange India Limited, Exchange Plaza, C-1, Block-G, Bandra Kurla Complex, Bandra-(East). Mumbai-400051

Dept of Corporate Services BSE Ltd. (Bombay Stock Exchange) Floor 25, F.J.Towers, Dalal Street, Mumbai-400001

NSE Symbol : KHAITANLTD BSE Security Code : 590068

Sub: Outcome of the Board Meeting (02/2024-25) held on 10th August, 2024

Dear Sir,

This is to inform you that the Board at its **02/2024-25** meeting held on Saturday 10th August, 2024 inter-alia has approved and taken on record the Un-Audited Financial Results for the Quarter ended 30th June, 2024.

In term of Regulation 33 read with other relevant regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, pleased find enclose herewith copy of Statement of Un-Audited Financial Results for the Quarter ended 30th June, 2024.

The Board of Directors of the Company has also approved as follows:-

i) Appointment of Company Secretary and Compliance Officer:

Mr. Chandra Nath Banerjee (FCS 9859) has been appointed as the Company Secretary and Compliance Officer of the Company with effect from 10th August, 2024.

Brief Profile of Mr. Chandra Nath Banerjee is mentioned below for your reference.

Mr. Chandra Nath Banerjee is a commerce Graduate. He is a Fellow Member of the Institute of Company Secretaries of India having membership number as F9859. He has vast experience in accounts and company law matters of more than 30 years.

ii) Secretarial audit report for the F.Y. 2023-24

Secretarial audit report for the f.y. 2023-24 received from PCS Alpana Sethia has been read and approved by the Board.

The Board of Directors of the Company met and there was general discussion about the activities and affairs of the Company.

The meeting of the Board of Director of the company commenced at 2.00 p.m. and concluded at 3.30 p.m.

You may take the above information on your records

Kolkata

Thanking You,

For KHAITAN (INDIA) LIMITEI

Sunay Krishna Khaitan *

Executive Director (DIN: 07585070)

K. C. Bhattacherjee & Paul

CHARTERED ACCOUNTANTS

Chatterjee International Centre, Unit-1, Floor-14 33A, Jawahar Lal Nehru Road, Kolkata-700 071 Telephone (033) 35441061 E-mail: kcbpca@gmail.com

Limited review Report on unaudited financial results of Khaitan India Limited for the quarter ended 30th June 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and disclosure Requirements) Regulations, 2015.

Review report to The Board of Directors Khaitan (India) Limited 46, J. L. Nehru Road Kolkata-700071

- 1. We have reviewed the accompanying statement of unaudited financial results of Khaitan (India) Limited (the Company) for the quarter ended 30th June 2024, (the Statement), prepared by the management pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations).
- 2. This statement, which is the responsibility of the company's management has been reviewed and approved by the company's Board of Directors at the meeting held on 10 August 2024, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34) as prescribed under section 133 of Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 the Independent 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 Standalone Statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. Our review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Basis for Qualified Conclusion

Reference is invited to Note No – 4 to the financial results regarding the suspension of production activities of sugar mill of the company for a long time. In our opinion, the reported balances of asset, liabilities, amount of expenses and cash flows in so far as relating to the said Sugar mill should have been recognized and disclosed as under Discontinued Operations, instead the same has been considered as part of continuing/regular business operation by the company.

5. Qualified Conclusion

Based on our review, with the exception of the matter described in the paragraph 3 above, and for reasons stated in paragraphs 4, nothing has come to our attention that causes us to believe that the accompanying unaudited statement of financial results, read with the notes thereon, prepared in accordance with aforesaid Indian Accounting Standard (Ind AS) and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Material Uncertainty related to Going Concern

Attention is drawn to Note no. 2 of the financial results which indicates that the company has incurred losses upto the half year ended 30th September 2022 and also in the immediately preceding few financial years, as such the net worth of the company has reduced. However, due to various business improvement related measures undertaken by the company, it has earned net profits from the financial year 2022-23 and onwards. The management is hopeful of improved results in subsequent periods/ years too, as such the accounts of the company have been prepared on going concern basis.

7. Emphasis of Matter

Without modifying our opinion attention is drawn to following matters:

a) Reference is invited to Note No. - 7 to financial results, balances of trade receivables, trade payables, loans and advances, and claims recoverable are subject to reconciliation and confirmation.

For K. C. Bhattacherjee & Paul

Chartered Account

Biswajit Dat (Partner)

Membership No.: 055582 UDIN: 24055582BKCZXV7307

Place: Kolkata Date: 10 08 2024

KHAITAN (INDIA) LIMITED

REG. OFFICE 46C, J.L. NEHRU ROAD KOLKATA-700 071

EMAIL: kilsugar@gmail.com; Website: www.khaitansugar.com

Phone: 033-40505000 CIN:L10000WB1936PLC008775

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

Rs. In Lakhs

SI.			Quarter Ended		
9 5	Particulars	30.06.2024	31.03.2024	30.06.2023	Year ended 31.03.24
		Unaudited	Audited	Unaudited	Audited
	Income:	onductica	Addited	Olladdited	Addited
aF	Revenue from Operations	1,938.75	1,596.49	1,372.53	5,836.9
b	Other Income	10.37	97.02	7.14	119.6
\dashv	Total Income	1,949.12	1,693.51	1,379.67	5,956.0
	Expenses:				
	Cost of Materials Consumed	-	-	-	-
	Purchases of Trading Goods	1,263.15	1,104.45	930.75	4,034.
	Changes in inventories of finished goods, work-in-progress and stock-in -trade	65.14	35.88	(19.03)	19.
	Employee benefits expense Finance Cost	165.85	201.62	150.73	687.
	Depreciation, Impairment & Amortisation Expenses	68.19	30.01	60.15	287.
	Other expenses	9.86	(98.54)	49.28	49.
-	Total Expenses	168.48	222.68	169.01	744.
11	Total Expenses	1,740.67	1,496.10	1,340.89	5,822.
F	Profit before Tax (1-2)	208.45	197.41	38.78	124
	Tax Expenses:	208.43	197.41	36.76	134.
	Current Tax				-
1 0	Deferred Tax	_	_		-
Т	Total tax expenses	_		- 1	
5 P	Profit for the year (3-4)	208.45	197.41	38.78	134.
5 0	Other Comprehensive Income			30.75	154.
A ((i) Items that will not be reclassified to profit or loss	- 1	27.27		27.
((ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	.	
B ((i) Items that will be reclassified to profit or loss			- 1	_
((ii) Income tax relating to items that will be reclassified to profit or loss	_	-		-
	Other Comprehensive Income for the Year	-	27.27	- 1	27.
Ī	Total Comprehensive Income for the Year	208.45	224.68	38.78	161.
11					
I I P	Paidup Equity Share Capital (Face Value per share Rs.10/-)	475.00	475.00	475.00	475.
1 1					
	Other Equity / as per Balance Sheet of Year End	1,757.92	1,549.47	1,426.98	1,549.
		a sicritoria al aboro	1,549.47	1,426.98	1,549.
0 6	Earning Per equity share of Rs.10/- each	a sicritoria al aboro	1,549.47	1,426.98	1,549.
0 6		a sicritoria al aboro	1,549.47 4.16	1,426.98 0.82	
D E	Earning Per equity share of Rs.10/- each	1,757.92			
0 E	Earning Per equity share of Rs.10/- each Basic and Diluted (Rs.)	1,757.92 4.39	4.16	0.82	2.
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Place of Signature : Kolkata Date: 10th August, 2024

The figures of previous periods/ years have been particularly

By Order of the Board of Directors Khaitan (India) Limited

eclassified wherever necessary to make them comparable with those of the current period.

ce (Free Version) (Sunay Krishna Khaitan)

KHAITAN INDIA LIMITED

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CIN:L10000WB1936PLC008775
REPORTING OF BUSINESS SEGMENT INFORMATION

		OSINESS SEGMENT IN	FORMATION		
SI.	DARTICULAR	Quarter ended			Year Ended
No	PARTICULARS	30.06.2024	31.03.2024	30.06.2023	31.03.2024
T	Segment Revenue	(Unaudited)	(Audited)	(Unaudited)	(Audited)
307.5	(a) Electrical Goods			-	(indica)
	(b) Sugar	1,936.58	1,580.02	1,301.21	5,696.66
	(c) Agriculture	-	-	-	-
	Total	2.17	16.47	71.32	140.33
	Less: Inter Segement Revenue	1,938.75	1,596.49	1,372.53	5,836.99
	Revenue from operations	-	-	-	-
	Segment Results(Profit before	1,938.75	1,596.49	1,372.53	5,836.99
	Finance Cost and Taxes)				
	(a) Electrical Goods	-			
	(b) Sugar	289.95	154.34	73.62	363.81
	(c) Agriculture	(11.06)	74.53	(44.01)	(57.48
	Total	(2.24)	(1.46)	69.32	115.64
ı	Less:	276.65	227.41	98.93	421.97
	(a) Finance Cost				
	(b)Other Unallocable (Income)	68.19	30.00	60.15	287.97
	Profit Before Tax		- '	-	-
- 1-	Segment Assets	208.46	197.41	38.78	134.00
	(a) Electrical Goods				
	(b) Sugar	2,057.66	2,368.25	1,918.80	2,368.25
	c) Agriculture	186.58	191.81	173.01	191.81
	Total Segment Assets	4,414.29	4,415.56	4,486.21	4,415.56
_	Segment Liabilites	6,658.53	6,975.62	6,578.02	6,975.62
	a) Electrical Goods				-,
	b) Sugar	3,426.19	3,958.55	3,598.75	3,958.55
	c) Agriculture	(1,863.99)	(1,869.83)	(1,902.10)	(1,869.83)
	otal Segment Liabilities	2,863.41	2,862.43	2,979.39	2,862.43
1,	otal ocament ciabilities	4,425.61	4,951.15	4,676.04	4,951.15



