khaitan® (India) Limited
CIN : L10000WB1936PLC008775

Phone : (033) 4050 5000 / 39 /40
(033) 2288-8391

Ref: KIL: SEC:25: 2026-27
Date: 02.11.2026

To, The Manager, Listing Department, National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051. Maharashtra, India **NSE Symbol: KHAITANLTD**	To, The Secretary, Listing Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001. Maharashtra, India **BSE Security Code: 590068**

Subject: Outcome of Board Meeting of Khaitan (India) Limited held on Monday, 2nd November 2026.

Dear Sir/ Madam,

Pursuant to Regulation 33 (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Unaudited Financial results of the Company along with copy of Limited Review Report issued by K. C. Bhattacherjee & Paul, LLP, the Statutory Auditors of the company for the quarter ended and half year ended on 30th September 2026 which have been duly approved by the Board of Directors of the company in its meeting held today i.e. on Monday, 2nd November 2026.

The full format of the Unaudited Financial Results for the quarter ended and half year ended on 30th September 2026 shall be available on the website of the Stock Exchanges www.nseindia.com, www.bseindia.com and also on the company's website at www.khaitansugar.in.

The Board meeting commenced at 4:30 P.M. and concluded at 5.30 P.M.

Thanking You,

Yours truly,
For Khaitan (India) Limited

Khaitan India Limited Kolkata

Sunay Krishna Khaitan
Executive Director
DIN: 07585070

K. C. Bhattacherjee & Paul LLP
Chartered Accountants

46, Moulana Abdul Kalam Azad Road,
5th Floor, Howrah - 711 101
Telephone No.: (033) 3543 5864
E-mail : kcbpca@gmail.com

Limited review Report on unaudited standalone financial results of Khaitan (India) Limited for the quarter and half year ended 30th September 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and disclosure Requirements) Regulations, 2015, as amended.

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 standalone financial results of Khaitan (India) Limited (the Company) for the quarter and half year ended 30th September 2026, (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 2nd November, 2026, 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 balance of assets, liabilities, amount of expenses in so far as relating to the said Sugar mill should have been recognized and disclosed as under Discontinued Operations. However, the management is exploring various options to come out from the above situations and hopeful that some positive development may take place in near future. Therefore, the company has not Considered the business of sugar division as discontinued operations.

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. **Emphasis of Matter**

Without modifying our opinion attention is drawn to following matters:

Reference is invited to Note No. 6 to financial results, balances of trade receivables, trade payables, loans and advances taken or given, claims recoverable and fixed deposits with banks are subject to reconciliation and confirmation.

Other Matters:

Attention is drawn to the fact that the figures of the quarter ended 30th September 2026 is the balancing figures between unaudited figures in respect of the half year ended 30th September 2026 and the unaudited published figures for the quarter ended 30th June 2026, being the date of the end of the first quarter of the said financial year which were subjected to limited review.

For K. C. Bhattacherjee & Paul LLP.
Chartered Accountants
FRN: 303026E/E300298



Pulak Bhattacharya
(Partner)
Membership No.: 052360
UDIN: 26052360ABPZKU1657

Place: Kolkata
Date: 2nd November, 2026

KHAITAN (INDIA) LIMITED
REG. OFFICE 46C, J.L. NEHRU ROAD KOLKATA-700071
EMAIL: kilsugar@gmail.com; Website: www.khaitansugar.in
Phone: 033-4050 5000
CIN:L10000WB1936PLC008775

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

Rs. In Lakhs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income:**						
a	Revenue from Operations	3,587.97	4,145.34	1,957.74	7,733.31	4,923.74	11,222.72
b	Other Income	15.23	13.13	13.66	28.36	25.04	70.75
	Total Income	**3,603.20**	**4,158.47**	**1,971.40**	**7,761.67**	**4,948.78**	**11,293.47**
2	**Expenses:**						
a	Cost of Materials Consumed	-	-	-	-	-	-
b	Purchases of Trading Goods	2,749.24	3,334.58	1,466.35	6,083.82	3,777.63	8,584.86
c	Changes in inventories of finished goods, work-in-progress and stock-in -trade	23.39	56.42	(20.67)	79.81	11.41	56.68
d	Employee benefits expense	223.16	203.97	203.27	427.15	412.63	827.03
e	Finance Cost	27.51	30.77	40.98	58.28	84.30	164.79
f	Depreciation & Amortisation Expenses	9.09	8.82	12.16	17.91	19.08	40.00
g	Other expenses	336.14	283.48	231.81	619.62	446.56	1,012.59
	Total Expenses	**3,368.55**	**3,918.04**	**1,933.90**	**7,286.59**	**4,751.61**	**10,685.95**
3	**Profit before Tax (1-2)**	**234.65**	**240.43**	**37.50**	**475.08**	**197.17**	**607.52**
4	**Tax Expenses:**						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	(3.28)	(3.36)	3.51	(6.64)	6.79	1.18
	Total tax expenses	**(3.28)**	**(3.36)**	**3.51**	**(6.64)**	**6.79**	**1.18**
5	**Profit for the year (3-4)**	237.93	243.79	33.99	481.72	190.38	606.34
6	**Other Comprehensive Income**						
A	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	9.31
	(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	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income for the Year	-	-	-	-	-	9.31
7	**Profit / (Loss) & other Comprehensive Income for the Period**	237.93	243.79	33.99	481.72	190.38	615.65
8	**Paidup Equity Share Capital (Face Value per share Rs.10/-_**	475	475	475	475	475	475
9	**Reserve and Surplus (Excluding Revalution Reserve) as per Balance Sheet of Year End**	-	-	-	3,360.88	2,453.87	2,879.16
10	**Earning Per equity share of Rs.10/- each Basic and Diluted (Rs.)**	**5.01**	**5.13**	**0.72**	**10.14**	**4.01**	**12.77**

Notes:

1) The above standalone financial result including standalone statement of business segment have been prepared in accordance with the Indian Accounting Standards ("Ind AS") - 34 "Interim Financial Reporting" as prescribed under section 133 of Companies Act, 2013 and rules made thereon and have been compiled keeping in view of the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). These results were reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 2nd November 2026. The statutory auditors have carried out a limited review of these Standalone financial results and have given modified conclusion on the same.

2) The Company in earlier years invested in unquoted equity shares of its group Companies whose net asset values as per their audited Balance Sheet are lower than the carrying amount of investment in the books of the Company. However as per the independent valuer's report the realisable value of the underlying assets of those Companies are higher than the carrying amount. Accordingly, no allowance for impairment in the value of such investment is considered necessary in accordance with the requirement of INDAS 109, Financial Instruments

3) The Company operates predominantly in three business segments, viz., Agriculture, Sugar & Electrical goods. The sales of the Company are mainly in India. Further, the company does not hold any material assets at overseas locations, hence there are no reportable geographical segments.

4) Production activity of the sugar mill of the company is continued to be under suspension for a long time after incurring heavy losses. The management is exploring various options to come out from the above situations and hopeful that some positive development may take place in near future. Therefore the company has not Considered the business of sugar division as discontinued operations.

5) In the opinion of the management the realisable value of Property, Plant and Equipment of sugar division could not be less than it's carrying value. As such, any provision on account of impairment is not considered necessary during the current quarter and half year eneded September 2026

6) The balance of debtors, Creditors, Loan and advance taken or given, Claims recoverabe, fixed deposits with banks and Bank accounts are subject to confirmation/ reconciliation In the opinion of the management adjustments, if any, arising therefrom are not likely to be material on settlement, will be accounted for as and when ascertained.

7) The figures of the quarter ended 30th September 2026 is the balancing figures between unaudited figures in respect of the half year ended 30th September 2026 and the unaudited published figures for the quarter ended 30th June 2026, being the date of the end of the first quarter of the said financial year which were subjected to limited review.

8) The figures of previous periods/ years have been regrouped / reclassified wherever necessary to make them comparable with those of the current period.

Place of Signature : Kolkata
Date: **2nd November, 2026**

KHAITAN (INDIA) LTD.

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

(Sunay Krishna Khaitan)
(Executive Director)

S.C. BHATTACHERJEE & PAUL LLP
KOLKATA
Chartered Accountants

KHAITAN INDIA LIMITED
REG. OFFICE 46C, J.L. NEHRU ROAD KOLKATA-700071
EMAIL: kilsugar@gmail.com; Website: www.khaitansugar.com
Phone: 03340505000
CIN:L10000WB1936PLC008775
STATEMENT OF STANDALONE ASSETS AND LIABILITIES

Rs.in lakhs

Sl. No.		Particulars	YEAR ENDED 30.09.2026 Unaudited	YEAR ENDED 31.03.2026 Audited
A.		ASSETS		
	1	Non -current assets		
		(a) Property, Plant and Equipment	4,452.36	4,417.05
		(b) Capital work-in-progress		
		(c) Investment property	184.28	189.14
		(d) Intangible Assets		
		(e) Biological Assets other than bearer plants	100.91	103.50
		(f) Financial Assets		
		(i) Investments	510.13	495.13
		(ii) Loans and Advances		
		(iii) Other financial assets	32.54	35.54
		(iv) Provisions		
		(g) Deferred Tax Assets (net)		
		(g) Other Non-Current Assets		
		Sub -Total- Non Current Assets	**5,280.22**	**5,240.36**
	2	Current assets		
		(a) Inventories	394.51	474.32
		(b) Biological Assets		
		(b) Financial Assets		
		(i) Trade receivables	1,002.12	997.04
		(ii) Cash and Cash equivalents	457.60	397.93
		(iii) Bank balances other than cash and cash equivalents		3.94
		(iv) Loans and Advances	415.89	428.56
		(c) Current Tax Assets	223.93	261.17
		Sub - Total - Current Assets	**2,494.05**	**2,562.96**
		TOTAL ASSETS (1+2)	**7,774.27**	**7,803.32**
B.		EQUITY AND LIABILITES		
	1	**Equity**		
		a.Share Capital	475.00	475.00
		b. Other Equity	3,360.88	2,879.16
		Sub-Total - Equity	**3,835.88**	**3,354.16**
	2	**Liabilities**		
		Non Current Liabilities		
		(a) Financial Liabilities		
		(i) Borrowings	102.10	425.53
		(b) Provisions	1.69	2.83
		(c) Other Non-Current Liabilities	69.79	70.19
		(d) Deferred tax liabilities (Net)	11.74	18.38
		Sub-Total Non-Current Liabilities	**185.32**	**516.93**
	3	**Current Liabilities**		
		(a) Financial Liabilities		
		(i) Borrowings	203.68	117.39
		(ii) Trade Payables		-
		(A) total outstanding dues of micro enterprises and small enterprises (MSME)	1,716.34	1,401.60
		(B) total outstanding dues of creditors other then (MSME)	563.60	967.32
		(iii) Other financial liabilities	289.40	327.26
		(b) Other Current Liabilities	969.35	1,111.39
		(c) Provisions	10.70	7.27
		Sub-Total- Current Liabilities	**3,753.07**	**3,932.23**
		Total - Equity and Liabilities	**3,938.39**	**4,449.16**
		TOTAL - EQUITY AND LIABILITIES (1+2+3)	**7,774.27**	**7,803.32**

K.C. BHATTACHERJEE & PAUL LLP KOLKATA Chartered Accountants

KHAITAN (INDIA) LTD

Annexure- b

Khaitan (India) Limited

Standalone Cash Flow Statement for the year ended Sept. 30, 2026	Period ended Sept 30,2026 Amount in Rs. (In Lacs) (UnAudited)	Period ended Mar 31,2026 Amount in Rs. (In Lacs) (Audited)
A. Cash Flow from Operating Activities		
Profit / (Loss) before tax for the period	475.08	607.53
Adjustments for :		-
Depreciation and Amortization Expense	17.91	40.00
Finance Costs	58.28	164.79
Interest Income	(2.90)	(6.49)
Rent received	(17.86)	(31.82)
Provision for Doubtful Debts	12.00	26.59
Provision for impairment of Biological Assets	2.59	5.45
(Gain)/Loss on sale of Property, Plant and Equipment	-	0.46
Profits on sale of investments		(0.10)
Operating Profit/ (Loss) before changes in operating assets and liabilities	**545.10**	**806.41**
Adjustments for changes in operating assets and liabilities:		
(Increase) / Decrease in trade and other receivables	36.77	(546.89)
(Increase) / Decrease in Inventories and biological assets	79.81	56.68
Increase/(Decrease) in trade and other payables	(266.99)	631.87
Cash from / (used in) Operations	**394.69**	**948.07**
Direct Taxes (paid)/ refund	-	-
Net Cash from / (used in) Operating Activities	**394.69**	**948.07**
B. Cash Flow from Investing Activities		
(Purchase)/ Sale of property, plant and equipment	(48.36)	(30.90)
Sale of property, plant and equipment	-	2.76
Interest Income	3.56	6.76
(Purchase) of investments	(14.99)	(1.88)
Rent income	16.25	30.44
Sale of investments	-	0.10
Net Cash from / (used in) Investing Activities	**(43.54)**	**7.27**
C. Cash Flow from Financing Activities		
Repayment of non-current borrowings	(323.43)	(515.43)
Repayment of current borrowings (net)	86.29	3.59
Finance Costs	(58.28)	(164.79)
Net Cash from / (used in) Financing Activities	**(295.42)**	**(676.63)**
Net increase / (decrease) in cash and cash equivalent (A + B + C)	**55.72**	**278.72**
D. Cash and cash equivalents		
Net increase / (decrease) in cash and cash equivalent	55.72	278.72
Cash and cash equivalents at the beginning of the year	401.87	123.16
Cash and cash equivalents at the end of the year	**457.60**	**401.87**
Cash and cash equivalents consist of cash on hand and balance with banks and deposits with banks.		
In Current Accounts	207.03	284.82
Fixed Deposits with banks	246.81	112.82
Other bank balances	-	3.94
Cash on Hand	3.76	0.29
Cash and cash equivalents as at 30 September 2026	**457.60**	**401.87**
Notes The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard on 'Statement of Cash Flows (Ind AS-7)' issued by The Institute of Chartered Accountants of India.		
	(0.00)	0.00

K.C. BHATTACHERJEE & PAUL LLP KOLKATA Chartered Accountants

KHAITAN (INDIA) LTD.

Annexure-

KHAITAN (INDIA) LIMITED

REG. OFFICE 46C, J.L. NEHRU ROAD KOLKATA-700071

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

Phone: 033-4050 5000

CIN:L10000WB1936PLC008775

STANDALONE REPORTING OF BUSINESS SEGMENT INFORMATION

Rs. In Lakh

S.N	PARTICULARS	3 months ended			6 months ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
I	**Segment Revenue**						
	(a) Electrical Goods	3,575.32	4,140.64	1,937.48	7,715.96	4,894.36	11,179.9
	(b) Sugar	-	-	-	-	-	-
	(c) Agriculture	12.66	4.70	20.26	17.36	29.38	42.77
	Total	**3,587.97**	**4,145.34**	**1,957.74**	**7,733.31**	**4,923.74**	**11,222.72**
	Less: Inter Segement Revenue	-	-	-	-	-	-
	Revenue from Operations	**3,587.97**	**4,145.34**	**1,957.74**	**7,733.31**	**4,923.74**	**11,222.72**
II	**Segment Results(Profit before Finance Cost and Taxes)**						
	(a) Electrical Goods	262.31	273.89	66.95	536.20	279.18	763.14
	(b) Sugar	1.91	(5.05)	(3.53)	(3.14)	(16.13)	(25.98
	(c) Agriculture	(2.06)	2.36	15.05	0.30	18.41	35.15
	Total	**262.16**	**271.20**	**78.47**	**533.36**	**281.46**	**772.31**
	Less:						
	(a) Finance Cost	27.51	30.77	40.98	58.28	84.30	164.79
	(b)Other Unallocable (Income)	-	-	-	-	-	-
	Profit Before Tax	**234.65**	**240.43**	**37.49**	**475.08**	**197.16**	**607.52**
III	**Segment Assets**						
	(a) Electrical Goods	3,270.09	3,096.96	2,566.79	3,270.09	2,566.79	3,294.13
	(b) Sugar	120.72	122.22	130.43	120.72	130.43	123.71
	(c) Agriculture	4,383.46	4,383.77	4,398.25	4,383.46	4,398.25	4,385.47
	Unallocated	-			-		
	Total Segment Assets	**7,774.27**	**7,602.95**	**7,095.47**	**7,774.27**	**7,095.47**	**7,803.31**
IV	**Segment Liabilites**						
	(a) Electrical Goods	3,534.99	3,595.92	3,581.17	3,534.99	3,581.17	4,031.57
	(b) Sugar	8.72	12.63	213.70	8.72	213.70	17.00
	(c) Agriculture	394.68	396.46	371.72	394.68	371.72	400.59
	Unallocated	-			-		
	Total Segment Liabilities	**3,938.39**	**4,005.01**	**4,166.59**	**3,938.39**	**4,166.59**	**4,449.16**

KHAITAN (INDIA) LTD.

K.C. BHATTACHERJEE & PAUL LLP KOLKATA Chartered Accountants

43. Related Party Disclosure persuant to Ind AS 24

(a) Related Parties

Name of Entities in which Directors are interested	M/s Khaitan Hotel Pvt. Ltd. M/s Boisar Electicals & Appliances Ltd. M/s Khaitan Lefin Limited M/s Vistevia Agro Pvt. Ltd. M/s. Khaitan Strategy Pvt. Ltd. M/s. Khaitan Fans & Appliances Pvt. Ltd.

Key Managerial Personnel	Name	Designation
	Mr.Sunay Krishna Khaitan	Director
	Mr. Gopal Mor	Director
	Ms. Pooja Kalanauria	Independent Director
	Ms. Ayushi Khaitan	Independent Director
	Mr. Sumit Pasari	Chief Financial Officer
	Mr. Chandranath Banerjee	Company Secretary
	Ms. Vageesha Khaitan	Relative of Director
	Mrs. Vidita Khaitan	Relative of Director

(b) Details of Transactions with Related Parties

Rs. In Hundred

Nature of Transactions	Name of related parties	Designation	30th September-26	31 March 2026
Remuneration	Mr.Sunay Krishna Khaitan	Ex. Director	18,900.00	36,120.00
	Ms. Vageesha Khaitan	Manager	9,034.00	10,842.00
	Mr. Sumit Pasari	Chief Financial Officer	8,652.00	17,827.00
	Mr. Chandranath Banerjee	Company Secretary	5,293.06	12,312.50
Sitting Fees	Mr. Gopal Mor	Director	600.00	1,200.00
	Ms. Ayushi Khaitan	Director	600.00	900.00
	Ms. Pooja Kalanauria	Director	600.00	900.00
Loan taken / Repaid	M/s Khaitan Hotel Pvt. Ltd.		(22,100.00)	(588,118.98)
	M/s Khaitan Lefin Limited		5,465.17	(10,310.29)
	M/s Boisar Electricals Appl. Ltd.		(47,601.03)	264,008.36
Loan / Advance Given	Mr.Sunay Krishna Khaitan	Director		
	M/s Khaitan Hotel Pvt. Ltd.		32,595.58	98,731.02
	M/s Khaitan Lefin Limited		5,465.17	164,942.21
	M/s The Oriental Mercantile Co. Limited			
Car Hire Charges	Ms. Vageesha Khaitan	Manager	5,400.00	10,800.00
	M/s. Boisar Electricals & Appliances Ltd.		1,800.00	3,600.00
Interest Paid	M/s Khaitan Hotel Pvt. Ltd.		-	44,035.43
	M/s The Oriental Mercantile Co. Limited		4,698.23	-
Rent Paid	M/s.Khaitan Lefin Limited		3,000.00	6,000.00
Purchase of Goods	Mrs. Vidita Khaitan	Relative of Director	395,718.98	1,110,950.05

(c) Details of balances with Related Parties

Payables

Rs. In Hundred

Particulars	As at 30th September, 2026	As at 31st March, 2026
	Amount	Amount
Mr.Sunay Krishna Khaitan	(38,982.80)	(412.64)
Ms. Vageesha Khaitan	(10,287.39)	10,460.44
Mr. Sumit Pasari	1,784.88	1,566.00
Mr. Chandra Nath Banerjee	-	954.00
Mr. Gopal Mor	1,800.00	1,200.00
Ms. Pooja Kalanauria	300.00	300.00
Ms. Ayushi Khaitan	300.00	300.00
M/s Khaitan Hotel Pvt. Ltd.	32,595.58	588,118.98
M/s Khaitan Lefin Limited	5,465.17	(10,310.29)
M/s. Boisar Electricals & Appliances Ltd.	216,407.33	126,211.61
M/s Vstevia Agro Pvt. Ltd.	43,663.92	26,491.76
Mrs. Vidita Khaitan	342,830.59	96,454.04
		-
Total::-	595,877.28	841,333.90

(c) Details of compensation paid to KMP

Rs. In Hundred

	Mr.Sunay Krishna Khaitan	Ms. Vageesha Khaitan	Mr. Sumit Pasari	Mr. Chandranath Banerjee
	For the year ended Sep 30,2026	For the year ended Sep 30,2026	For the year ended Sep 30,2026	For the year ended Sep 30,2026
Short-Term Employee Benefits	3.50	3.50	3.50	3.50
Post-Employement Benefits	10,384.62	2,492.31	4,434.23	623.08
Long-Term Employee Benefits	-	-	-	-
Termination Benefits	-	-	-	-
Employee Share Based Payments	-	-	-	-
Total Compensation	10,388.11	2,495.81	4,437.73	626.57

K.C. BHATTACHERJEE & PAUL LLP KOLKATA

KHAITAN (INDIA) LTD.

K. C. Bhattacherjee & Paul LLP
Chartered Accountants

46, Moulana Abdul Kalam Azad Road,
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Limited review Report on unaudited consolidated financial results of Khaitan (India) Limited for the quarter and half year ended 30th September 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and disclosure Requirements) Regulations, 2015, as amended.

Review report to the Board of Directors of Khaitan (India) Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial results of Khaitan (India) Limited (the Parent) and its subsidiaries (the parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30th September 2026, (the Statement), prepared by the Parent 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 Parent's management has been reviewed and approved by the Parent's Board of Directors at the meeting held on 2nd November, 2026, 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.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the of the following entities:
   Parent Company: Khaitan (India) Limited.
   Subsidiaries: Khaitan Fan and Appliances Ltd. and Khaitan Strategies Ltd.

   Our conclusion in respect of the financial result in so far as it relates to the amounts and disclosures included in respect of the subsidiaries is based solely on unreviewed management certified financial information/results. According to the information and explanations given to us by the Management of parent company, those interim financial results are not material to the Group.

5. **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 balance of assets, liabilities, amount of expenses in so far as relating to the said Sugar mill should have been recognized and disclosed as under

Discontinued Operations. However, the management is exploring various options to come out from the above situations and hopeful that some positive development may take place in near future. Therefore, the company has not Considered the business of sugar division as discontinued operations.

6. **Qualified Conclusion**
Based on our Review, with the exception of the matter described in the paragraph 3 above, and for reasons stated in paragraphs 5, nothing has come to our attention that causes us to believe that the accompanying unaudited consolidated 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.

7. **Emphasis of Matter**
Without modifying our opinion, attention is drawn to following matters:
Reference is invited to Note No. 7 to financial results, balances of trade receivables, trade payables, loans and advances taken or given, claims recoverable and fixed deposits with banks are subject to reconciliation and confirmation.

Other Matters:

Attention is drawn to the fact that the figures of the quarter ended 30th September 2026 is the balancing figures between unaudited figures in respect of the half year ended 30th September 2026 and the unaudited published figures for the quarter ended 30th June 2026, being the date of the end of the first quarter of the said financial year which were subjected to limited review.

For K. C. Bhattacherjee & Paul LLP.
Chartered Accountants
FRN: 303026E/E300298

K.C. BHATTACHERJEE & PAUL LLP KOLKATA Chartered Accountants

Pulak Bhattacharya

Pulak Bhattacharya
(Partner)
Membership No.: 052360
UDIN: 26052360FUANXX2422

Place: Kolkata
Date: 2nd November, 2026

KHAITAN (INDIA) LIMITED
REG. OFFICE 46C, J.L. NEHRU ROAD KOLKATA-700071
EMAIL: kilsugar@gmail.com; Website: www.khaitansugar.in
Phone: 033-4050 5000
CIN:L10000WB1936PLC008775

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

Rs. In Lakhs

Sl. No.		Particulars	Quarter Ended			Half Year Ended		Year ended
			30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1		**Income:**						
	a	Revenue from Operations	3,587.97	4,145.34		7,733.31		11,222.72
	b	Other Income	15.23	13.13		28.36		70.75
		Total Income	**3,603.20**	**4,158.47**		**7,761.67**		**11,293.47**
2		**Expenses:**						
	a	Cost of Materials Consumed	-	-		-		-
	b	Purchases of Trading Goods	2,749.24	3,334.58		6,083.82		8,584.86
	c	Changes in inventories of finished goods, work-in-progress and stock-in -trade	23.39	56.42		79.81		56.68
	d	Employee benefits expense	223.18	203.97		427.15		827.03
	e	Finance Cost	27.51	30.77		58.28		164.79
	f	Depreciation & Amortisation Expenses	9.09	8.82		17.91		40.00
	g	Other expenses	336.19	283.54		619.73		1,013.92
		Total Expenses	**3,368.60**	**3,918.10**		**7,286.70**		**10,687.28**
3		**Profit before Tax (1-2)**	**234.60**	**240.37**		**474.97**		**606.19**
4		**Tax Expenses:**						
		Current Tax	-	-		-	-	-
		Deferred Tax	(3.28)	(3.36)		(6.64)		1.18
		Total tax expenses	**(3.28)**	**(3.36)**		**(6.64)**		**1.18**
5		**Profit for the year (3-4)**	237.88	243.73		481.61		605.01
6		**Other Comprehensive Income**						
	A	(i) Items that will not be reclassified to profit or loss	-	-		-		9.31
		(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	-	-		-	-	-
		(ii) Income tax relating to items that will be reclassified to profit or loss	-	-		-	-	-
		Other Comprehensive Income for the Year	-	-		-	-	9.31
7		**Profit / (Loss) & other Comprehensive Income for the Period**	237.88	243.73		481.61	-	614.32
8		**Paidup Equity Share Capital (Face Value per share Rs.10/-**	475	475		475		475
9		**Reserve and Surplus (Excluding Revalution Reserve) as per Balance Sheet of Year End**	-	-		3,360.88		2,877.82
10		**Earning Per equity share of Rs.10/- each Basic and Diluted (Rs.)**	**5.01**	**5.13**		**10.14**		**12.74**

Notes:

1) The above Consolidated financial result including Consolidated statement of business segment have been prepared in accordance with the Indian Accounting Standards ("Ind AS") - 34 "Interim Financial Reporting" as prescribed under section 133 of Companies Act, 2013 and rules made thereon and have been compiled keeping in view of the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
These results were reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 2nd November 2026. The statutory auditors have carried out a limited review of these Standalone financial results and have given modified conclusion on the same.

2) The audited Consolidated Financial Results comprise the financial results of Khaitan India Limited ("the Holding Company") and its two subsidiaries Khaitan Fans and Appliaces Limited & Khaitan Strategy Limited. collectively referred to as "the Group".

3) The Company in earlier years invested in unquoted equity shares of its two group Companies whose net asset values as per their audited Balance Sheet are lower than the carrying amount of investment in the books of the Company. However as per the independent valuer's report the realisable value of the underlying assets of those Companies are higher than the carrying amount. Accordingly, no allowance for impairment in the value of such investment is considered necessary in accordance with the requirement of INDAS 109, Financial Instruments.

4) The Company operates predominantly in three business segments, viz., Agriculture, Sugar & Electrical goods. The sales of the Company are mainly in India. Further, the company does not hold any material assets at overseas locations, hence there are no reportable geographical segments.

5) Production activity of the sugar mill of the company is continued to be under suspension for a long time after incurring heavy losses. The management is exploring various options to come out from the above situations and hopeful of positive development. Therefore, the company has not Considered the business of sugar division as discontinued operations.

6) In the opinion of the management the realisable value of Property, Plant and Equipment of sugar division could not be less than it's carrying value. As such, any provision on account of impairment is not considered necessary during the current quarter and half year ended 30th September 2026

7) The balance of debtors, Creditors, Loan and advance taken or given, Claims recoverabe, fixed deposits with banks and Bank accounts are subject to confirmation/ reconciliation. In the opinion of the management adjustments, if any, arising therefrom are not likely to be material on settlement, will be accounted for as and when ascertained.

8) The figures of the quarter ended 30th September 2026 is the balancing figures between unaudited figures in respect of the half year ended 30th September 2026 and the unaudited published figures for the quarter ended 30th June 2026, being the date of the end of the first quarter of the said financial year which were subjected to limited review.

9) The figures of previous periods/ years have been regrouped / reclassified wherever necessary to make them comparable with those of the current period.

Place of Signature : Kolkata
Date: **2nd November, 2026**

K.C. BHATTACHERJEE & PAUL LLP KOLKATA Chartered Accountants

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

(Sunay Krishna Khaitan)
(Executive Director)

KHAITAN INDIA LIMITED
REG. OFFICE 46C, J.L. NEHRU ROAD KOLKATA-700071
EMAIL: kilsugar@gmail.com; Website: www.khaitansugar.com
Phone: 03340505000
CIN:L10000WB1936PLC008775
STATEMENT OF CONSOLIDATION ASSETS AND LIABILITIES

Rs.in lakhs

Sl. No.		Particulars	YEAR ENDED 30.09.2026 Unaudited	YEAR ENDED 31.03.2026 Audited
A.		ASSETS		
	1	Non -current assets		
		(a) Property, Plant and Equipment	4,452.36	4,417.05
		(b) Capital work-in-progress		
		(c) Investment property	184.28	189.14
		(d) Intangible Assets		
		(e) Biological Assets other than bearer plants	100.91	103.50
		(f) Financial Assets		
		(i) Investments	510.13	493.25
		(ii) Loans and Advances		
		(iii) Other financial assets	32.54	35.73
		(iv) Provisions		
		(g) Deferred Tax Assets (net)		
		(g) Other Non-Current Assets		
		Sub -Total- Non Current Assets	**5,280.22**	**5,238.67**
	2	Current assets		
		(a) Inventories	394.51	474.32
		(b) Biological Assets		
		(b) Financial Assets		
		(i) Trade receivables	1,002.12	997.04
		(ii) Cash and Cash equivalents	457.32	398.46
		(iii) Bank balances other than cash and cash equivalents		3.94
		(iv) Loans and Advances	415.89	428.48
		(c) Current Tax Assets	223.93	261.17
		Sub - Total - Current Assets	**2,493.77**	**2,563.41**
		TOTAL ASSETS (1+2)	**7,773.99**	**7,802.08**
B.		**EQUITY AND LIABILITES**		
	1	**Equity**		
		a.Share Capital	475.00	475.00
		b. Other Equity	3,360.77	2,877.82
		Sub-Total - Equity	**3,835.77**	**3,352.82**
	2	**Liabilities**		
		Non Current Liabilities		
		(a) Financial Liabilities		
		(i) Borrowings	102.10	425.53
		(b) Provisions	1.69	2.83
		(c) Other Non-Current Liabilities	69.79	70.19
		(d) Deferred tax liabilities (Net)	11.74	18.38
		Sub-Total Non-Current Liabilities	**185.32**	**516.93**
	3	**Current Liabilities**		
		(a) Financial Liabilities		
		(i) Borrowings	203.68	117.39
		(ii) Trade Payables		-
		(A) total outstanding dues of micro enterprises and small enterprises (MSME)	1,716.34	1,401.60
		(B) total outstanding dues of creditors other then (MSME)	563.60	967.32
		(iii) Other financial liabilities	289.40	327.26
		(b) Other Current Liabilities	969.18	1,111.49
		(c) Provisions	10.70	7.27
		Sub-Total- Current Liabilities	**3,752.90**	**3,932.33**
		Total - Equity and Liabilities	**3,938.22**	**4,449.26**
		TOTAL - EQUITY AND LIABILITIES (1+2+3)	**7,773.99**	**7,802.08**

K.C. BHATTACHERJEE & PAUL LLP KOLKATA Chartered Accountants

KHAITAN (INDIA) LTD

Khaitan (India) Limited

Annexure- b

Consolidated Cash Flow Statement for the year ended Sept. 30, 2026

	Period ended Sept 30,2026	Period ended Mar 31,2026
	Amount in Rs. (In Lacs)	Amount in Rs. (In Lacs)
	(UnAudited)	(Audited)
A. Cash Flow from Operating Activities		
Profit / (Loss) before tax for the period	474.97	606.20
Adjustments for :		-
Depreciation and Amortization Expense	17.91	40.00
Finance Costs	58.28	164.79
Interest Income	(2.90)	(6.49)
Rent received	(17.85)	(31.82)
Provision for Doubtful Debts	12.00	26.59
Provision for impairment of Biological Assets	2.59	5.45
(Gain)/Loss on sale of Property, Plant and Equipment	-	0.46
Profits on sale of investments		(0.10)
Operating Profit/ (Loss) before changes in operating assets and liabilities	**545.00**	**805.07**
Adjustments for changes in operating assets and liabilities:		
(Increase) / Decrease in trade and other receivables	36.77	(547.01)
(Increase) / Decrease in Inventories and biological assets	79.81	56.68
Increase/(Decrease) in trade and other payables	(267.17)	631.98
Cash from / (used in) Operations	**394.41**	**946.72**
Direct Taxes (paid)/ refund	-	-
Net Cash from / (used in) Operating Activities	**394.41**	**946.72**
B. Cash Flow from Investing Activities		
(Purchase)/ Sale of property, plant and equipment	(48.35)	(30.90)
Sale of property, plant and equipment	-	2.76
Interest Income	3.56	6.76
(Purchase) of investments	(15.00)	-
Rent income	16.25	30.44
Sale of investments	-	0.10
Net Cash from / (used in) Investing Activities	**(43.54)**	**9.15**
C. Cash Flow from Financing Activities		
Repayment of non-current borrowings	(323.43)	(515.43)
Repayment of current borrowings (net)	86.28	3.59
Finance Costs	(58.28)	(164.79)
Net Cash from / (used in) Financing Activities	**(295.43)**	**(676.63)**
Net increase / (decrease) in cash and cash equivalent (A + B + C)	**55.44**	**279.25**
D. Cash and cash equivalents		
Net increase / (decrease) in cash and cash equivalent	55.44	279.25
Cash and cash equivalents at the beginning of the year	401.87	123.16
Cash and cash equivalents at the end of the year	**457.31**	**402.40**
Cash and cash equivalents consist of cash on hand and balance with banks and deposits with banks.		
In Current Accounts	206.74	285.35
Fixed Deposits with banks	246.81	112.82
Other bank balances	-	3.94
Cash on Hand	3.76	0.29
Cash and cash equivalents as at 30 September 2026	**457.32**	**402.40**

Notes The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard on 'Statement of Cash Flows (Ind AS-7)' issued by The Institute of Chartered Accountants of India.

S.K.C. BHATTACHERJEE & PAUL LLP KOLKATA Chartered Accountants

KHAITAN (INDIA) LTD.

Annexure- C

KHAITAN (INDIA) LIMITED

REG. OFFICE 46C, J.L. NEHRU ROAD KOLKATA-700071

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Phone: 033-4050 5000

CIN:L10000WB1936PLC008775

CONSOLIDATED REPORTING OF BUSINESS SEGMENT INFORMATION

Rs. In Lakh

S.N	PARTICULARS	3 months ended			6 months ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
I	**Segment Revenue**						
	(a) Electrical Goods	3,575.32	4,140.64		7,715.96		11,179.95
	(b) Sugar	-	-		-	-	-
	(c) Agriculture	12.66	4.70		17.36		42.77
	Total	**3,587.97**	**4,145.34**	-	**7,733.31**	-	**11,222.72**
	Less: Inter Segement Revenue	-	-	-	-	-	-
	Revenue from Operations	**3,587.97**	**4,145.34**	-	**7,733.31**	-	**11,222.72**
II	**Segment Results(Profit before Finance Cost and Taxes)**						
	(a) Electrical Goods	262.26	273.83		536.09		761.81
	(b) Sugar	1.91	(5.05)		(3.14)		(25.98)
	(c) Agriculture	(2.06)	2.36		0.30		35.15
	Total	**262.11**	**271.14**	-	**533.25**	-	**770.98**
	Less:						
	(a) Finance Cost	27.51	30.77		58.28		164.79
	(b)Other Unallocable (Income)	-	-	-	-	-	-
	Profit Before Tax	**234.60**	**240.37**	-	**474.97**	-	**606.19**

K.C. BHATTACHERJEE & PAUL LLP KOLKATA Chartered Accountants

KHAITAN (INDIA) LTD.

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results

(Amount in Rs. Lakhs)

Statement on Impact of Audit Qualifications for the Financial Year ended September 30, 2026
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total income	7,761.67	7,761.67
	2	Total Expenditure	7,286.59	7,286.59
	3	Net Profit/(Loss) After Tax	481.61	481.72
	4	Earnings Per Share (in Rs.)	10.14	10.14
	5	Total Assets	7,773.99	7,773.99
	6	Total Liabilities	3,938.22	3,938.22
	7	Net Worth	3,835.77	3,835.77
	8	Any other financial item(s) (as felt appropriate by the management)	NIL	NIL

II. Audit Qualification (each audit qualification separately):

a. Details of Audit Qualification:

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

b. Type of Audit Qualification : Modified Opinion

c. Frequency of qualification: The above Point is appearing since Year Q1-2023-24

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:

Nil

e. For Audit Qualification(s) where the impact is not quantified by the auditor:

(i) Management's estimation on the impact of audit qualification:

The Sugar & Agro division is one of the core business segments of the Company. The management is of the view that operations will be resumed as soon as the required working capital is arranged. Accordingly, the Company has not considered the sugar division as a discontinued operation for the time being. Management is exploring various options to resolve the current situation and remains hopeful that positive developments may occur. Therefore, the Sugar & Agro division continues to be treated as an ongoing concern and not as a discontinued operation.

(ii) If management is unable to estimate the impact, reasons for the same: Not Applicable

(iii) Auditors' Comments on above: No Comments to offer

As stated herein above, the impact with respect to above and consequental adjustments cannot be ascertained by the Management and as such cannot be commented upon by us.

III. **Signatories:**

Sunay Krishna Khaitan
Executive Director

Sumit Pasari
CFO

Gopal Mor
Audit Committee Chairman

For K.C.Bhattacherjee& Paul
Chartered Accountants
Statutory Auditor

Place: Kolkata
Date: 02.11.2026