



khaitan[®] (India) Limited

CIN : L10000WB1936PLC008775

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

Ref: KIL: SEC: 22: 2025-26
Date: 18/07/2025

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 - 400051.
Maharashtra, India

To,
The Secretary, Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001.
Maharashtra, India

NSE Symbol : KHAITANLTD

BSE Security Code : 590068

Sub: Unaudited Financial Results for the First Quarter Ended 30th June, 2025.

Dear Sir,

Pursuant to Regulation 33 (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Unaudited Financial results of the Company along with copy of Statement issued by K. C. Bhattacharjee & Paul, Chartered Accountants, the Statutory Auditors of the company for the First Quarter ended on 30th June, 2025 which have been duly approved by the Board of Directors of the company in its meeting held on today i.e. 18th July, 2025.

The full format of the Unaudited Financial Results for the First Quarter ended 30th June, 2025 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 2:00 p.m. and concluded at 4:30 p.m.

Thanking You,

For KHAITAN (INDIA) LIMITED

Chandranath Banerjee

Chandranath Banerjee
(Company Secretary & Compliance Officer)



Limited review Report on unaudited financial results of Khaitan (India) Limited for the quarter ended 30th June 2025 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 financial results of Khaitan (India) Limited (the Company) for the quarter ended 30th June 2025, (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 18th July 2025, 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. 3 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 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. 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 for the three months ended 31 March 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

For K. C. Bhattacharjee & Paul

Chartered Accountants

FRN: 303026E



Biswajit Datta

(Partner)

Membership No.: 055582

UDIN: 25055582BMIEOW7342



Place: Kolkata

Date: 18th July 2025

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

Sl.	Particulars	Rs. In Lakhs			
		Quarter Ended		Year ended	
		30.06.2025	31.03.2025	30.06.2024	31.03.25
		Unaudited	Audited	Unaudited	Audited
1	Income:				
a	Revenue from Operations	2,966.00	2,556.50	1,938.75	7,760.87
b	Other Income	11.38	240.87	10.37	275.39
	Total Income	2,977.38	2,797.37	1,949.12	8,036.26
2	Expenses:				
a	Cost of Materials Consumed	-	-	-	-
b	Purchases of Trading Goods	2,311.28	1,862.46	1,263.15	5,440.51
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	32.08	109.89	65.14	18.80
d	Employee benefits expense	209.36	184.80	165.85	707.81
e	Finance Cost	43.32	30.95	68.19	228.07
f	Depreciation & Amortisation Expenses	6.92	8.08	9.86	34.67
g	Other expenses	214.75	254.20	168.48	891.27
	Total Expenses	2,817.71	2,450.38	1,740.67	7,321.13
3	Profit before Tax (1-2)	159.67	346.99	208.45	715.13
4	Tax Expenses:				
	Current Tax	-	-	-	-
	Deferred Tax	3.28	2.95	-	17.20
	Total tax expenses	3.28	2.95	-	17.20
5	Profit for the year (3-4)	156.39	344.04	208.45	697.93
6	Other Comprehensive Income				
A	(i) Items that will not be reclassified to profit or loss	-	16.10	-	16.10
	(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	-	16.10	-	16.10
7	Total Comprehensive Income for the Year	156.39	360.14	208.45	714.03
8	Paidup Equity Share Capital (Face Value per share Rs.10/-)	475.00	475.00	475.00	475.00
9	Other Equity / as per Balance Sheet of Year End				2,263.50
10	Earning Per equity share of Rs.10/- each Basic and Diluted (Rs.)	3.29	7.24	4.39	14.69

Notes:

- The above financial result including statement of business segment have been prepared in accordance with the Indian Accounting Standards ("Ind AS") 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 of the Board of Directors in their meeting held on 18th July 2025 and approved by the Board of Directors on the same date. The statutory auditors have carried out an audit of these financial results and have given modified opinion on the same.
- The Company operates predominantly in three business segments, viz., Agriculture, Sugar and 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.
- Production activity of the sugar mill of the company is continued to be under suspension for a long time after incurring heavy losses. Therefore, for the time being company has not considered the business of sugar division as discontinued operation. The Management is exploring various options to come out from above situation and hopeful that some development may take place.
- 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 FY 2024-25
- Investment of the company in unquoted shares of a group company having negative net worth has been carried at cost. Since as per the valuation report of the independent valuer, the realisable value of the assets of the said company may adequately cover the losses incurred by the said company. As such in the opinion of the management any provision against diminution in value of investments is not required.
- The balance of Debtors, Creditors, Loan, Advance, Claims and Deposits are subject to confirmation/ reconciliation. In the opinion of the management, accounting adjustments, if any, arising therefrom are not likely to be material on conclusion of exercise of confirmation/reconciliation.
- The figures for the quarter ended 31st March-25 as reported in this financial results are the balancing figures between audited figures in respect of the full financial year up to 31st March 2025 and the unaudited published year to date figures up to 31st December 2024, being the date of the end of the third quarter of the said financial year which were subjected to limited review.
- 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: 18th July, 2025



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

(Signature)
 (Sunny Krishna Khaitan)
 (Executive Director)

KHAITAN INDIA LIMITED					
REG. OFFICE 46C, J.L. NEHRU ROAD KOLKATA-700071					
EMAIL: kilsugar@vsnl.net; Website: www.khaitansugar.com					
Phone: 033 4050 5000					
CIN:L10000WB1936PLC008775					
REPORTING OF BUSINESS SEGMENT INFORMATION				Rs. In lakhs	
Sl. No	PARTICULARS	Quarter ended			Year Ended
		30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
I	Segment Revenue				
	(a) Electrical Goods	2,956.88	2,546.00	1,936.58	7,736.36
	(b) Sugar		-	-	
	(c) Agriculture	9.12	10.49	2.17	24.50
	Total	2,966.00	2,556.49	1,938.75	7,760.86
	Less: Inter Segement Revenue	-	-	-	-
	Revenue from operations	2,966.00	2,556.49	1,938.75	7,760.86
II	Segment Results(Profit before Finance Cost and Taxes)				
	(a) Electrical Goods	212.23	383.35	289.95	992.06
	(b) Sugar	(12.60)	(7.44)	(11.06)	(49.17)
	(c) Agriculture	3.36	2.02	(2.24)	0.30
	Total	202.99	377.93	276.65	943.19
	Less:				
	(a) Finance Cost	43.32	30.95	68.19	228.07
	(b)Other Unallocable (Income)	-	-	-	-
	Profit Before Tax	159.67	346.98	208.46	715.12
III	Segment Assets				
	(a) Electrical Goods	2,571.34	2,537.56	2,057.66	2,537.56
	(b) Sugar	132.62	135.10	186.58	135.10
	(c) Agriculture	4,400.63	4,403.09	4,414.29	4,403.09
	Total Segment Assets	7,104.59	7,075.75	6,658.53	7,075.75
IV	Segment Liabilites				
	(a) Electrical Goods	3,228.11	3,359.97	3,426.19	3,359.97
	(b) Sugar	(1,862.24)	(1,872.37)	(1,863.99)	(1,872.37)
	(c) Agriculture	2,843.83	2,849.65	2,863.41	2,849.65
	Total Segment Liabilities	4,209.70	4,337.25	4,425.61	4,337.25



Handwritten signature: Kantan