



khaitan[®] (India) Limited
CIN : L10000WB1936PLC008775

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

Ref: KIL: SEC: 47:2025-26

Date: 29-01- 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 Thursday, 29th January 2026.

Dear Sir/ Madam,

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 Limited Review Report issued by K. C. Bhattacharjee & Paul, Chartered Accountants, the Statutory Auditors of the company for the third quarter and nine months ended on 31st December 2025 which have been duly approved by the Board of Directors of the company in its meeting held today i.e. Thursday, 29th January 2026.

The full format of the Unaudited Financial Results for the third quarter and nine months ended on 31st December 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 3:30 p.m. and concluded at 5:30 p.m.

Thanking You,

Yours truly,

For Khaitan (India) Limited

Chandranath Banerjee

Chandranath Banerjee
(Company Secretary and Compliance Officer)



Limited review Report on unaudited standalone financial results of Khaitan (India) Limited for the quarter and nine months period ended 31st December 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 standalone financial results of Khaitan (India) Limited (the Company) for the quarter and nine months period ended 31st December 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 29th January 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 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 of the quarter ended 31st December 2025 is the balancing figures between unaudited figures in respect of the nine months period ended 31st December 2025 and the unaudited published figures for the half year ended 30th September 2025, being the date of the end of the first quarter of the said financial year which were subjected to limited review.

For K. C. Bhattacharjee & Paul

Chartered Accountants

FRN: 303026E


Biswajit Datta

(Partner)

Membership No.: 055582

UDIN: 26055582PTZBRA5017



Place: Kolkata

Date: 29th January 2026

KHAITAN (INDIA) LIMITED REG. OFFICE 46C, J.L. NEHRU ROAD KOLKATA-700 071 EMAIL: kilsugar@gmail.com; Website: www.khaitansugar.in Phone: 033-4050 5000 CIN:L10000WB1936PLC008775							
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH PERIOD ENDED 31ST DECEMBER, 2025							
							Rs. In Lakhs
Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income:						
a	Revenue from Operations	2,682.89	1,957.74	1,788.65	7,606.63	5,204.37	7,760.87
b	Other Income	13.79	13.66	11.47	38.83	34.52	275.39
	Total Income	2,696.68	1,971.40	1,800.12	7,645.46	5,238.89	8,036.26
2	Expenses:						
a	Cost of Materials Consumed	-	-	-	-	-	-
b	Purchases of Trading Goods	2,025.68	1,466.35	1,229.57	5,803.31	3,578.05	5,440.51
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	35.96	(20.67)	(7.25)	47.37	(91.09)	18.80
d	Employee benefits expense	199.31	203.27	184.42	611.94	523.01	707.81
e	Finance Cost	47.78	40.98	67.04	132.08	197.12	228.07
f	Depreciation & Amortisation Expenses	9.29	12.16	6.87	28.37	26.59	34.67
g	Other expenses	251.18	231.81	228.53	697.74	637.07	891.27
	Total Expenses	2,569.20	1,933.90	1,709.18	7,320.81	4,870.75	7,321.13
3	Profit before Tax (1-2)	127.48	37.50	90.94	324.65	368.14	715.13
4	Tax Expenses:						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	3.89	3.51	14.25	10.68	14.25	17.20
	Total tax expenses	3.89	3.51	14.25	10.68	14.25	17.20
5	Profit for the year (3-4)	123.59	33.99	76.69	313.97	353.89	697.93
6	Other Comprehensive Income						
A	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	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
7	Total Comprehensive Income for the Year	123.59	33.99	76.69	313.97	353.89	714.03
8	Paidup Equity Share Capital (Face Value per share Rs.10/-)	475.00	475.00	475.00	475.00	475.00	475.00
9	Reserve and Surplus (Excluding Revaluation Reserve) as per Balance Sheet of Year End / Period End	-	-	-	2,577.47	1,903.36	2,263.50
10	Earning Per equity share of Rs.10/- each Basic and Diluted (Rs.)	2.60	0.72	1.61	6.61	7.45	14.69
Notes:							
1)	The above financial result including 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 its meeting held on 29th January 2026. The statutory auditors have carried out a limited review of these financial results and have given modified conclusion on the same.						
2)	The Company has made investment in unquoted equity shares of two group Companies whose net asset values are currently lower than the carrying amount of the respective investment. Based on Valuation report obtained from independent Valuer the realisable Value of the underlying assets of the said Companies is considered adequate to cover the accumulated losses. Accordingly, in the opinion of the management, 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 development may take place. 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 quarter ended 31st Decemebr 2025						
6)	The balance of debtors, Creditors, Loan and advance taken or given, Claims recoverable, 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 31st December 2025 are the balancing figures between unaudited figures in respect of the nine month period ended 31st December 2025 and the unaudited published figures for the six month period ended 30th September 2025, being the date of the end of the second quarter of the 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: 29th January, 2026		By Order of the Board of Directors Kolkata (Sunay Krishna Khaitan) (Executive Director)					

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
 REPORTING OF BUSINESS SEGMENT INFORMATION

S.N	PARTICULARS	3 months ended			Nine Months ended		Rs. In Lakh
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
I	Segment Revenue						
	(a) Electrical Goods	2,672.66	1,937.48	1,785.51	7,567.02	5,190.36	7,736.37
	(b) Sugar	-	-	-	-	-	-
	(c) Agriculture	10.23	20.26	3.14	39.61	14.01	24.50
	Total	2,682.89	1,957.74	1,788.65	7,606.63	5,204.37	7,760.87
	Less: Inter Segement Revenue	-	-	-	-	-	-
	Revenue from Operations	2,682.89	1,957.74	1,788.65	7,606.63	5,204.37	7,760.87
II	Segment Results(Profit before Finance Cost and Taxes)						
	(a) Electrical Goods	181.62	66.95	183.96	460.80	608.71	992.07
	(b) Sugar	(8.12)	(3.53)	(21.05)	(24.25)	(41.73)	(49.17)
	(c) Agriculture	1.76	15.05	(4.93)	20.17	(1.72)	0.30
	Total	175.26	78.47	157.98	456.72	565.26	943.20
	Less:						
	(a) Finance Cost	47.78	40.98	67.04	132.08	197.12	228.07
	(b) Other Unallocable (Income)	-	-	-	-	-	-
	Profit/Loss Before Tax	127.48	37.49	90.94	324.64	368.14	715.13
III	Segment Assets						
	(a) Electrical Goods	2,367.54	2,542.40	2,251.53	2,367.54	1,855.11	1,896.11
	(b) Sugar	128.99	130.43	184.29	128.99	184.29	135.10
	(c) Agriculture	4,393.53	4,398.25	4,407.10	4,393.53	4,407.10	4,403.09
	(d) Unallocated	242.62	24.39	-	242.62	396.42	641.45
	Total Segment Assets	7,132.68	7,095.47	6,842.92	7,132.68	6,842.92	7,075.75
IV	Segment Liabilities						
	(a) Electrical Goods	3,511.55	3,594.78	3,900.07	3,511.55	3,900.07	3,852.24
	(b) Sugar	199.98	203.16	296.13	199.98	296.13	228.06
	(c) Agriculture	245.02	244.38	268.36	245.02	268.36	256.95
	(d) Unallocated	123.68	124.28	-	123.68	-	-
	Total Segment Liabilities	4,080.23	4,166.60	4,464.56	4,080.23	4,464.56	4,337.25



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 Period ended December 31, 2025
[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	7,645.45	7,645.45
2	Total Expenditure	7,320.81	7,320.81
3	Net Profit/(Loss) After Tax	324.64	324.64
4	Earnings Per Share (in Rs.)	6.61	14.69
5	Total Assets	7,132.69	7,132.69
6	Total Liabilities	4,080.23	4,080.23
7	Net Worth	3,052.46	3,052.46
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 Q1-2024-25

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:

Sugar division is one of the core business divisions of the Company. The management is of the view that as soon as the requirement of working capital needed for running the operations is arranged the operation shall be resumed. 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., for the time being company has not considered the business of sugar division as discontinued operation and is considered as a going concern.

(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 consequential 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.Bhattacharjee & Paul
Chartered Accountants
Statutory Auditor

Place: Kolkata

Date: 29.01.2026




Limited review Report on unaudited consolidated financial results of Khaitan (India) Limited for the quarter and nine months period ended 31st December 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 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 nine months period ended 31st December 2025, (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 29th January 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 Strategy 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 Parent for a long time. In our opinion, the reported balance 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.

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 31st December 2025 is the balancing figures between unaudited figures in respect of the nine months period ended 31st December 2025 and the unaudited published figures for the half year ended 30th September 2025, being the date of the end of the first quarter of the said financial year which were subjected to limited review.

For K. C. Bhattacharjee & Paul

Chartered Accountants

FRN: 303026E


Biswajit Datta

(Partner)

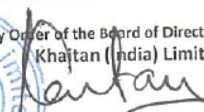
Membership No.: 055582

UDIN: 26055582EKSCI04827



Place: Kolkata

Date: 29th January 2026

KHAITAN (INDIA) LIMITED REG. OFFICE 46C, J.L. NEHRU ROAD KOLKATA-700 071 EMAIL: kilsugar@gmail.com; Website: www.khaitansugar.in Phone: 033-4050 5000 CIN:L10000WB1936PLC008775							
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2025							
Rs. In Lakhs							
Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income:						
a	Revenue from Operations	2,682.89	1,957.74	1,788.65	7,606.63	5,204.37	7,760.87
b	Other Income	13.79	13.66	11.47	38.83	34.52	275.39
	Total Income	2,696.68	1,971.40	1,800.12	7,645.46	5,238.89	8,036.26
2	Expenses:						
a	Cost of Materials Consumed	-	-	-	-	-	-
b	Purchases of Trading Goods	2,025.68	1,466.35	1,229.57	5,803.31	3,578.05	5,440.51
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	35.96	(20.67)	(7.25)	47.37	(91.09)	18.80
d	Employee benefits expense	199.31	203.27	184.42	611.94	523.01	707.81
e	Finance Cost	47.78	40.98	67.04	132.08	197.12	228.07
f	Depreciation & Amortisation Expenses	9.29	12.16	6.87	28.37	26.59	34.67
g	Other expenses	252.31	231.81	228.53	698.87	637.07	891.27
	Total Expenses	2,570.33	1,933.90	1,709.18	7,321.94	4,870.75	7,321.13
3	Profit before Tax (1-2)	126.35	37.50	90.94	323.52	368.14	715.13
4	Tax Expenses:						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	3.89	3.51	14.25	10.68	14.25	17.20
	Total tax expenses	3.89	3.51	14.25	10.68	14.25	17.20
5	Profit for the year (3-4)	122.46	33.99	76.69	312.84	353.89	697.93
6	Other Comprehensive Income						
A	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	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	-	-	-	-	-	16.10
	Other Comprehensive Income for the Year	-	-	-	-	-	-
7	Total Comprehensive Income for the Year	122.46	33.99	76.69	312.84	353.89	714.03
8	Paidup Equity Share Capital (Face Value per share Rs.10/-)	475.00	475.00	475.00	475.00	475.00	475.00
9	Reserve and Surplus (Excluding Revaluation Reserve) as per Balance Sheet of Year End / Period End	-	-	-	2,576.34	1,903.36	2,263.50
10	Earning Per equity share of Rs.10/- each Basic and Diluted (Rs.)	2.58	0.72	1.61	6.59	7.45	14.69
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 its meeting held on 29th January 2026. The statutory auditors have carried out a limited review of these financial results and have given modified conclusion on the same.						
2)	The above unaudited consolidated financial results relate to Khaitan India Limited (the company) and its 2 wholly owned subsidiaries as at 31 st December 2025. The company and its subsidiaries are together referred to as "Group".						
3)	The Company has made investment in unquoted equity shares of its two group Companies whose net asset values are currently lower than the carrying amount of the respective investment. Based on Valuation report obtained from independent Valuer the realisable Value of the underlying assets of the said Companies is considered adequate to cover the accumulated losses. Accordingly, in the opinion of the management, 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 reviews the performance of the Group based on its vertical business units. Accordingly, the Group's reportable segments predominantly are Agriculture, Sugar & Electrical goods.						
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 that some development may take place. 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 its carrying value. As such, any provision on account of impairment is not considered necessary during the quarter ended 31 st December 2025.						
7)	The balance of debtors, Creditors, Loan and advance taken or given, Claims recoverable, 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 31st December 2025 are the balancing figures between unaudited figures in respect of the Quarter ended 31st December 2025 and the unaudited published figures for the quarter ended 30th September 2025, being the date of the end of the second 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: 29th January, 2026		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.in
 Phone: 033-4050 5000
 CIN:L10000WB1936PLC008775
REPORTING OF BUSINESS SEGMENT INFORMATION

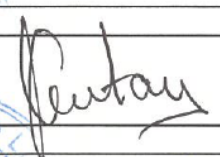
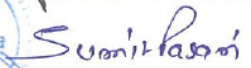
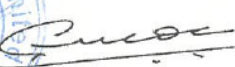
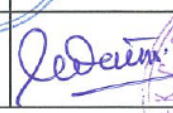
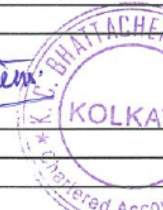
S.N	PARTICULARS	3 months ended			Nine Months ended		Rs. In Lakh
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2025 (Audited)
I	Segment Revenue						
	(a) Electrical Goods	2,672.66	1,937.48	1,785.51	7,567.02	5,190.36	7,736.37
	(b) Sugar	-	-	-	-	-	-
	(c) Agriculture	10.23	20.26	3.14	39.61	14.01	24.50
	Total	2,682.89	1,957.74	1,788.65	7,606.63	5,204.37	7,760.87
	Less: Inter Segement Revenue	-	-	-	-	-	-
	Revenue from Operations	2,682.89	1,957.74	1,788.65	7,606.63	5,204.37	7,760.87
II	Segment Results(Profit before Finance Cost and Taxes)						
	(a) Electrical Goods	180.49	66.95	183.96	459.67	608.71	992.07
	(b) Sugar	(8.12)	(3.53)	(21.05)	(24.25)	(41.73)	(49.17)
	(c) Agriculture	1.76	15.05	(4.93)	20.17	(1.72)	0.30
	Total	174.13	78.47	157.98	455.59	565.26	943.20
	Less:						
	(a) Finance Cost	47.78	40.98	67.04	132.08	197.12	228.07
	(b) Other Unallocable (Income)	-	-	-	-	-	-
	Profit/Loss Before Tax	126.35	37.49	90.94	323.51	368.14	715.13



Partan

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 Period ended December 31, 2025 [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	7,645.45	7,645.45	
2	Total Expenditure	7,321.94	7,321.94	
3	Net Profit/(Loss) After Tax	323.51	323.51	
4	Earnings Per Share (in Rs.)	6.59	14.69	
5	Total Assets	7,132.69	7,132.69	
6	Total Liabilities	4,080.23	4,080.23	
7	Net Worth	3,052.46	3,052.46	
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 Q1-2024-25				
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:				
Sugar division is one of the core business divisions of the Company. The management is of the view that as soon as the requirement of working capital needed for running the operations is arranged the operation shall be resumed. 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., for the time being company has not considered the business of sugar division as discontinued operation and is considered as a going concern.				
(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 consequential 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.Bhattacharjee & Paul Chartered Accountants Statutory Auditor				
Place: Kolkata				
Date: 29.01.2026				