



**Ref: KIL: SEC: 72:2022-23**  
**Date: 11-03-2023**

**To,  
The Manager  
Listing Department,  
National Stock Exchange of India Limited  
5<sup>th</sup> Floor, C/1, G Block,  
Bandra Kurla Complex, Bandra (E),  
Mumbai – 400051, Maharashtra India  
NSE Symbol: KHAITANLTD**

**To,  
The Secretary,  
Listing Department  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400001  
Maharashtra India  
BSE Symbol: 590068**

**Sub: Unaudited Consolidated Financial Results for the Second Quarter and Half Year Ended 30<sup>th</sup> September, 2022.**

Dear Sir,

Pursuant to Regulation 33 (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Unaudited Consolidated 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 Un-audited consolidated financial results for the second quarter and half year ended on 30<sup>th</sup> September, 2022 which have been duly approved by the Board of Directors of the company in its meeting held on today i.e. 11<sup>th</sup> March, 2023.

The full format of the Unaudited Consolidated Financial Results for the Second Quarter and Half Year ended 30<sup>th</sup> September, 2022 shall be available on the website of the Stock Exchanges [www.nseindia.com](http://www.nseindia.com), [www.bseindia.com](http://www.bseindia.com) and also on the company's website at [www.khaitansugar.in](http://www.khaitansugar.in)

The Board meeting commenced at 1:00 p.m. and concluded at 6.10 p.m.

Thanking You

Yours faithfully,  
**For KHAITAN (INDIA) LIMIED**

**PRADIP HALDER**  
**Company Secretary and Compliance Officer**

# K. C. Bhattacharjee & Paul

CHARTERED ACCOUNTANTS

"SIDDHARTHA" Block - B, 7C, 14/2, Burdwan Road, Alipore  
Kolkata - 700 027, E : kcbpca@gmail.com

Limited Review Report on the Consolidated Unaudited Financial Results of Khaitan (India) Limited for the quarter and half year ended on 30<sup>th</sup> September 2022 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and disclosure Requirements, 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 Consolidated Unaudited Financial Results for quarter and half year ended on 30<sup>th</sup> September 2022 of Khaitan (India) Limited ("the Parent Company") and its share of the net profit after tax and total comprehensive income of its associate (the Parent Company and its Associate together referred to as "the Group") which are included in the accompanying 'Statement of Consolidated Unaudited Financial Results and unaudited consolidated statement of Asset and liabilities and unaudited consolidated cash flow statement for the quarter and half year ended 30<sup>th</sup> September 2020 together with the notes thereon (the Consolidated Statement).
2. The Consolidated Statement is being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3. The Consolidated Statement, which is the responsibility of the Parent Company's Management and approved by the Board of Directors of Parent, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Consolidated Statement based on our review.
4. We conducted our review of the Consolidated 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 Consolidated Statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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 perform procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulation, 2015 to the extent applicable.

5. The Statement includes the results and share of the profit/loss after tax and comprehensive income of the following entities:

Parent Company: Khaitan (India) Limited.  
Associate: Khaitan Lefin Limited.



## 6. Basis for Qualified Conclusion

- a) Reference is invited to Note No – 8 to the financial results regarding the non-operation of sugar mill of the parent company for more than 36 months and management decision not to discontinue the operation of the said sugar mill. Pending conclusion of remedial measures that management is planning, the same has been considered as part of continuing business operations.
- b) With reference to Note No- 9 in respect of the parent company, Fixed Assets of the Sugar Mill division especially the plant and machinery has not been used for active service for more than 3 years due to non-operation of the sugar mill. Considering the age of the assets and non-usage of machineries for a considerable time, the technical evaluation of the assets needs to be done for ascertainment of impairment provision. Since the technical evaluation is pending, the possible effect of the value of impairment of the assets on the financial results is not currently ascertainable. Had this technical evaluation complete, it may result into variation in the value of assets and consequent change in the amount of accumulated losses.
- c) Reference is invited to Note no-11, in terms of the requirements of Ind AS 109, Financial Instruments, the company has not opted for Expected Credit Loss (ECL) model for estimating the provisions against Trade Receivables. Had the said model of estimation of receivable delinquencies been applied the balances of provisioning against trade receivables might undergone a change. The possible effect of the non-application of the ECL model on the financial statements could not be ascertained.

The financial results of the group, consolidated losses/deficit and consolidated cashflow for the period, excludes the possible effect of qualification as mentioned hereinabove to the extent which are non-quantifiable as referred therein

## 7. Qualified Conclusion

Based on our Review, with the exception of the matter described in the paragraph 4 above, and for reasons stated in paragraphs 6(a), 6(b) and 6(c), nothing has come to our attention that causes us to believe that the accompanying consolidated unaudited statement of financial results, read with the notes thereon, has not been 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.

## 8. Material Uncertainty related to Going Concern

We draw attention to Note no. 7 of the financial results which indicates that the parent company's net worth has got gradually reduced and the company has incurred loss in the quarter and half year ended 30<sup>th</sup> September, 2022 and also in the immediately preceding quarters and few financial years. As the Management is hopeful of improved results in subsequent years, the accounts of the company have been prepared on going concern basis.

## 9. Emphasis of Matter

Without modifying our opinion attention is drawn to following matters:

- a) Reference is invited to Note No – 10 to the consolidated financial statements detailing therein initiation of proceedings under Insolvency Bankruptcy Code 2016 against the parent company by certain operational and financial creditors. The matter was admitted till the date of report and settled between the Operational Creditor and Company. Both the Operational Creditor and the Company has filed the application for withdrawal of Insolvency and Bankruptcy proceedings and



heard by Hon'ble NCLT on 08.08.2022. The application of withdrawal of C.P. (IB)/ 1353(KB) 2019 is allowed and disposed of vide the final order of said tribunal dated 10th August 2022.

- b) Reference is invited to Note No.-14 to financial results, balances of trade receivables, trade payables, loans and advances, claims recoverable and bank statements of the parent company are subject to reconciliation and confirmation.
10. The consolidated unaudited financial result also includes the Group's share of net profit after tax of Rs. Nil and comprehensive income of Rs. Nil for the quarter and half year ended on 30<sup>th</sup> September 2022 in respect of one associate company, based on their interim financial information/results, which have not been reviewed by their auditors and has been furnished to us by the Management of the parent company pending adoption by the board of the respective associate company. Our conclusion in respect of the financial result in so far as it relates to the amounts and disclosures included in respect of associate is based solely on such 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. The comparative figures for the quarter ended 30th September, 2021, included in these unaudited consolidated statement of Financial Results for the quarter and half year ended 30th September, 2022 have been reviewed and approved by the Board of Directors of the Company at their meetings held on 11th March 2022, but have not been subjected to review by us.

Our conclusion on the consolidated Statement is not modified in respect of the above matter.

**For K. C. Bhattacharjee & Paul**

Chartered Accountants

FRN: 303026E



**Biswajit Datta**

(Partner)

Membership No.: 055582

UDIN: 23055582BGQZGB3391

Place: Kolkata

Date: 11<sup>th</sup> March 2023



**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED 30TH SEPTEMBER, 2022**

		Rs. In Lakhs					
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income:</b>						
a	Revenue from Operations	1,384.05	1,786.53	1,363.46	3,170.58	2,266.39	5,226.10
b	Other Income	10.47	4.20	4.20	14.67	7.98	200.77
	<b>Total Income</b>	<b>1,394.52</b>	<b>1,790.73</b>	<b>1,367.66</b>	<b>3,185.25</b>	<b>2,274.37</b>	<b>5,426.87</b>
2	<b>Expenses:</b>						
a	Cost of Materials Consumed	-	-	-	-	-	-
b	Purchases of Trading Goods	1,160.39	1,390.94	972.60	2,551.33	1,575.51	3,927.23
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(137.68)	(27.13)	46.31	(164.81)	63.73	101.57
d	Employee benefits expense	148.99	128.70	140.18	277.69	259.21	558.25
e	Finance Cost	74.59	65.28	94.78	139.87	164.62	250.30
f	Depreciation & Amortisation Expenses	44.94	44.94	44.97	89.88	89.93	179.75
g	Other expenses	173.27	219.12	158.18	392.39	266.35	738.31
	<b>Total Expenses</b>	<b>1,464.50</b>	<b>1,821.85</b>	<b>1,457.02</b>	<b>3,286.35</b>	<b>2,419.35</b>	<b>5,755.41</b>
3	<b>Profit/ (loss) before Exceptional Items and Tax (1-2)</b>	<b>(69.98)</b>	<b>(31.12)</b>	<b>(89.36)</b>	<b>(101.10)</b>	<b>(144.98)</b>	<b>(328.54)</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/ (loss) before Share of Profit/(Loss) of Associate and Tax (3-4)</b>	<b>(69.98)</b>	<b>(31.12)</b>	<b>(89.36)</b>	<b>(101.10)</b>	<b>(144.98)</b>	<b>(328.54)</b>
6	Share of Profit/ (Loss) of Associate after Tax (Refer Note 4)	-	(156.97)	-	(156.97)	-	-
7	<b>Profit/ (loss) before Tax (5-6)</b>	<b>(69.98)</b>	<b>(188.09)</b>	<b>(89.36)</b>	<b>(258.07)</b>	<b>(144.98)</b>	<b>(328.54)</b>
8	<b>Tax Expenses:</b>						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
	<b>Total tax expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Profit for the year (3-4)</b>	<b>(69.98)</b>	<b>(188.09)</b>	<b>(89.36)</b>	<b>(258.07)</b>	<b>(144.98)</b>	<b>(328.54)</b>
10	<b>Other Comprehensive Income</b>						
A	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	63.29
	<b>Other Comprehensive Income for the Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63.29</b>
11	<b>Total Comprehensive Income for the Year</b>	<b>(69.98)</b>	<b>(188.09)</b>	<b>(89.36)</b>	<b>(258.07)</b>	<b>(144.98)</b>	<b>(265.25)</b>
12	<b>Paidup Equity Share Capital (Face Value per share Rs.10/-)</b>	<b>475</b>	<b>475</b>	<b>475</b>	<b>475</b>	<b>475</b>	<b>475</b>
13	<b>Reserve and Surplus (Excluding Revaluation Reserve) as per Balance Sheet of Year End</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,015.58)</b>	<b>(1,632.92)</b>	<b>(1,424.65)</b>
14	<b>Earning Per equity share of Rs.10/- each Basic and Diluted (Rs.)</b>	<b>(1.47)</b>	<b>(3.96)</b>	<b>(1.88)</b>	<b>(5.43)</b>	<b>(3.05)</b>	<b>(6.92)</b>

**Notes:**

- 1 The above unaudited consolidated financial result for the quarter and half year ended 30th September 2022, the unaudited consolidated statements of Assets and Liabilities as at 30th September, 2022 and the unaudited consolidated statements of Cash Flows for the half year period ended 30th September, 2022 including unaudited 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 11th March 2023. The statutory auditors have carried out a limited review of these financial results and have given modified conclusion on the same.
- 2 The consolidated financial statements relate to Khaitan (India) Limited (Parent Company) and its interest in an Associate. The Parent Company and its Associate are together referred to as "Group". The percentages of ownership interest of the company in the Associates as on 30th September 2022 is as under:  
Name of the Associate: Khaitan Lefin Limited.  
Country of Incorporation: India  
Percentage (%) of ownership interest as on 30th September, 2022 : 26.35%



3	The Financial Statements of the Associate used in the preparation of the Consolidated Financial Statements are drawn upto the same reporting date as that of Khaitan (India) Limited i.e.. 30th September 2022. In case of Associate, certain accounting policies are different from that of Company, the impact of which is not expected to be material. The Consolidated Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act,2013 ("the Act") read with Companies (Indian Accounting Standards) Rules,2015 ; and the other relevant provisions of the Act and Rules thereunder.
4	The Parent Company is having more than 20% equity share stake in M/s Khaitan Lefin Ltd. However, following the consistent practice of the company, the financial statements of the above referred entity has neither been consolidated nor any consolidated financial statements has been prepared upto 30th June 2022 as the management believes that it does not enjoy necessary control and influence in respect of the financial and operating policies over the said company or its Board of Directors. However, management has re-assessed the conditions relation to the consolidated financial statement and consequently decided to prepare and approve the consolidated financial statements starting from the quarter ended September 2022. The comparative figures for the quarter ended 30th September, 2021, included in these unaudited consolidated statement of Financial Results for the quarter and half year ended 30th September, 2021 have been reviewed and approved by the Board of Directors of the Company at their meetings held on 11th March 2023, but have not been subjected to review by the statutory auditors.
5	The net worth of the said Associate was negative and has incurred loss during the quarter ended 30th September 2022 and also in the immediately preceding quarters and financial years. The value of Investment in the Associate was considered nil based on valuation on equity method. The share of losses incurred by the associate was also not considered due to the deterioration in the value of investment to nil.
6	The Parent Company operates predominantly in three business segments, viz., Agriculture, Sugar & Electrical goods. The sales of the Parent Company are mainly in India and export sales are less than 10% of the total turnover of the Parent Company. Further, the company does not hold any material assets at overseas locations, hence there are no reportable geographical segments. The Associate Company operates in one business segments and has incurred loss during the quarter ended 30th September 2022 and also in the immediately preceding quarters and financial years. The share of the effect of the segments are not materials and has not been considered in this consolidated financial statements.
7	The net worth of the Parent Company has gradually reduced and the Parent Company has incurred loss during the quarter and half year ended 30th September 2022 and also in the immediately preceding quarter and few financial years. However, considering the various business improvement related measures undertaken in the recent past, the Management is hopeful of improved results in current and subsequent years and the accounts of the Parent Company have been prepared on going concern basis.
8	Operational activity of the sugar division of the parent company is under suspension for more than 3 years as the division has incurred heavy losses because of various reasons like high cost of production and un-remunerative selling prices. The management is expecting that situation will improve in near future as various remedial measures were initiated. The management has no plan to discontinue the activities related to sugar division. Hence, pending implementation and conclusion of remedial measures the same has been considered as part of continuing business operations.
9	In the opinion of the management, Fixed Assets of the non-operative sugar division of the Parent Company has an aggregate realizable value higher than the book value and therefore do not envisage any possibility of the impairment at this stage. However, the management has planned to carryout independent technical evaluation of the asset pertaining to the said division. Pending completion of the said exercise, necessary impairment losses, if any, will be recognised after the completion of such exercise.
10	Certain financial and operational creditors of the Parent Company have initiated Insolvency and Bankruptcy proceedings against the Parent Company under IBC Code 2016. However, in all of such cases, the petition of the concerned creditors has not been admitted yet by the competent court of law. Management has amicably settled the issues of financial and operational creditors except issue of one operational creditor, which has been admitted by Hon'ble National Company Law Tribunal (NCLT) on 01.08.2022 and appointed Interim Resolution Professional (IRP). Subsequently, the Operational Creditor and the Parent Company (Corporate Debtor) reached an out of the court settlement to end their all disputes on 02.08.2022 and Company has paid the amount of settlement. Both the Operational Creditor and the Company has filed the application for withdrawal of Insolvency and Bankruptcy proceedings and heard by Hon'ble NCLT on 08.08.2022. In view of the above, the application of withdrawal of C.P. (IB)/ 1353(KB) 2019 is allowed and disposed of vide the final order of said tribunal dated 10th August 2022.
11	The Management has opted not to apply the Expected Credit Loss (ECL) Model for the provision of Trade Receivables for the quarter and half year ended 30th September 2022. Considering the past credit history, business volume and expected cash flows from its debtors for the contractual cash flows, Company is carrying sufficient provision, which in opinion of the management is reasonable and adequate to cover any expected credit impairment on the receivables balances. The said balances will be adjusted/recovered in due course of time and does not necessitate any further provisioning.
12	Balances of deferred tax assets (net) has been written off in earlier years. No deferred tax has been recognised in current years, owing to uncertainty associated with generation of adequate taxable profits in foreseeable period.
13	Bearer Plants comprising of matured plants are stated at cost and disclosed under Property, plant & Equipment. Depreciation on bearer plants is recognised so as to write off its useful lives using the straight line method. Management has estimated the useful lives of bearer plants to be 20 years keeping residual value @ 5%.
14	The balance of debtors, Creditors, Loan, advance, Claims and deposits 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, are accounted as and when ascertain.
15	The figures of the quarter ended 30th September 2022 are the balancing figures between unaudited figures in respect of the half year ended 30th September 2022 and the unaudited published figures for the quarter ended 30th June 2022, being the date of the end of the first quarter of the said financial year which were subjected to limited review.
16	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: 11th March, 2023



By Order of the Board of Directors  
Khaitan (India) Limited  
*Sunay Krishna Khaitan*  
(Sunay Krishna Khaitan)  
(Executive Director)

<b>KHAITAN (INDIA) LIMITED</b> REG. OFFICE 46C, J.L. NEHRU ROAD KOLKATA-700 071 EMAIL: kilsugar@gmail.com; Website: www.khaitansugar.in Phone: 033-4050 5000 CIN:L10000WB1936PLC008775 <b>UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES</b> (Rs.in lakhs)			
Sl. No.	Particulars	AS AT	
		30.09.2022 Unaudited	31.03.2022 Audited
<b>A.</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non -Current Assets</b>		
	(a) Property, Plant and Equipment	4,710.30	4,787.00
	(b) Investment property	50.65	50.65
	(c) Biological Assets other than bearer plants	127.07	127.07
	(d) Financial Assets		
	(i) Investments	131.76	288.73
	(ii) Other financial assets	23.10	22.65
	(e) Other Non-Current Assets	126.15	173.00
	<b>Sub -Total- Non Current Assets</b>	<b>5,169.03</b>	<b>5,449.09</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	548.08	383.27
	(b) Financial Assets		
	(i) Trade receivables	968.32	1,232.41
	(ii) Cash and Cash equivalents	68.34	40.81
	(iii) Loans	559.52	527.84
	(c) Other current assets	28.86	23.98
	<b>Sub - Total - Current Assets</b>	<b>2,173.12</b>	<b>2,208.31</b>
	<b>TOTAL ASSETS (1+2)</b>	<b>7,342.15</b>	<b>7,657.40</b>
<b>B.</b>	<b>EQUITY AND LIABILITES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	475.00	475.00
	(b) Other Equity	1,015.58	1,273.65
	<b>Sub-Total - Equity</b>	<b>1,490.58</b>	<b>1,748.65</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	1,127.22	1,129.44
	(b) Provisions	67.92	48.11
	(c) Other Non-Current Liabilities	73.40	73.39
	<b>Sub-Total Non-Current Liabilities</b>	<b>1,268.54</b>	<b>1,250.94</b>
<b>3</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	411.57	409.19
	(ii) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises	1,595.95	1,537.70
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	409.47	477.85
	(iii) Other financial liabilities	1,014.08	1,152.41
	(b) Other Current Liabilities	1,143.71	1,063.07
	(c) Provisions	8.25	17.59
	<b>Sub-Total- Current Liabilities</b>	<b>4,583.03</b>	<b>4,657.80</b>
	<b>Total - Equity and Liabilities</b>	<b>5,851.57</b>	<b>5,908.75</b>
	<b>TOTAL - EQUITY AND LIABILITIES (1+2+3)</b>	<b>7,342.15</b>	<b>7,657.40</b>



## Khaitan (India) Limited

Unaudited Consolidated Cash Flow Statement for the year ended 30th September, 2022

	Period ended Sept 30,2022	Period ended Sept 30,2021
	Amount in Rs. (In Lacs)	Amount in Rs. (In Lacs)
	(UnAudited)	(UnAudited)
<b>A. Cash Flow from Operating Activities</b>		
Profit / (Loss) before tax for the period	(258.07)	(144.98)
<b>Adjustments for :</b>		
Depreciation and Amortization Expense	89.88	89.93
Finance Costs	139.87	164.62
Rent received	(7.76)	(7.98)
Share of Loss of Associates	156.97	-
<b>Operating Profit/ (Loss) before changes in operating assets and liabilities</b>	<b>120.89</b>	<b>101.59</b>
<b>Adjustments for changes in operating assets and liabilities:</b>		
(Increase) in trade and other receivables	273.93	257.77
(Increase) / Decrease in Inventories and biological assets	(164.82)	89.21
Increase/(Decrease) in trade and other payables	(57.34)	(324.84)
<b>Cash from / (used in) Operations</b>	<b>172.66</b>	<b>123.73</b>
Direct Taxes (paid)/ refund	-	-
<b>Net Cash from / (used in) Operating Activities</b>	<b>172.66</b>	<b>123.73</b>
<b>B. Cash Flow from Investing Activities</b>		
(Purchase)/ Sale of property, plant and equipment	(13.18)	(1.66)
Rent income	7.76	7.98
<b>Net Cash from / (used in) Investing Activities</b>	<b>(5.42)</b>	<b>6.32</b>
<b>C. Cash Flow from Financing Activities</b>		
Proceeds from non-current borrowings	-	
Proceeds from/ (Repayment of) non-current borrowings	(2.22)	45.65
Proceeds from/ (Repayment of) current borrowings (net)	2.38	(3.64)
Finance Costs	(139.87)	(164.62)
<b>Net Cash from / (used in) Financing Activities</b>	<b>(139.71)</b>	<b>(122.61)</b>
Net increase / (decrease) in cash and cash equivalent (A + B + C)	<b>27.53</b>	<b>7.44</b>
<b>D. Cash and cash equivalents</b>		
Net increase / (decrease) in cash and cash equivalent	27.53	7.44
Cash and cash equivalents at the beginning of the year	40.81	12.17
Cash and cash equivalents at the end of the year	<b>68.34</b>	<b>19.61</b>
<b>Cash and cash equivalents consist of cash on hand and balance with banks and deposits with banks.</b>		
In Current Accounts	66.63	15.06
Cash on Hand	1.71	4.55
<b>Cash and cash equivalents as at 30 September 2022</b>	<b>68.34</b>	<b>19.61</b>
(i) The above Cash Flow Statement has been prepared under the 'Indirect Method' as		
The accompanying Notes form an integral part of these Financial Statements.		





**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  
**UNAUDITED CONSOLIDATED STATEMENT OF BUSINESS SEGMENT INFORMATION**

S.N	PARTICULARS						Rs. In Lakh
		3 months ended			6 months ended		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)	
I	<b>Segment Revenue</b>						
	(a) Electrical Goods	1,375.83	1,772.88	1,355.97	3,148.71	2,249.13	5,183.70
	(b) Sugar	-	-	-	-	-	-
	(c) Agriculture	8.23	13.65	7.49	21.88	17.26	42.40
	<b>Total</b>	<b>1,384.06</b>	<b>1,786.53</b>	<b>1,363.46</b>	<b>3,170.59</b>	<b>2,266.39</b>	<b>5,226.10</b>
	Less: Inter Segement Revenue	-	-	-	-	-	-
	<b>Revenue from Operations</b>	<b>1,384.06</b>	<b>1,786.53</b>	<b>1,363.46</b>	<b>3,170.59</b>	<b>2,266.39</b>	<b>5,226.10</b>
II	<b>Segment Results(Profit before Finance Cost and Taxes)</b>						
	(a) Electrical Goods	(103.89)	79.12	81.93	(24.77)	144.54	185.10
	(b) Sugar	(51.61)	(54.15)	(78.97)	(105.76)	(129.54)	(270.32)
	(c) Agriculture	3.14	9.19	2.46	12.33	4.64	6.98
	<b>Total</b>	<b>(152.36)</b>	<b>34.16</b>	<b>5.42</b>	<b>(118.20)</b>	<b>19.64</b>	<b>(78.24)</b>
	Less:						
	(a) Finance Cost	74.59	65.28	94.78	139.87	164.62	250.30
	(b)Other Unallocable (Income)	-	-	-	-	-	-
	<b>Profit Before Tax</b>	<b>(226.95)</b>	<b>(31.12)</b>	<b>(89.36)</b>	<b>(258.07)</b>	<b>(144.98)</b>	<b>(328.54)</b>
III	<b>Segment Assets</b>						
	(a) Electrical Goods	2,605.28	2,226.32	2,459.82	2,605.28	2,459.82	2,839.15
	(b) Sugar	296.98	337.36	495.90	296.98	495.90	377.34
	(c) Agriculture	4,439.88	4,440.31	4,460.18	4,439.88	4,460.18	4,440.90
	Unallocated	-	-	-	-	-	-
	<b>Total Segment Assets</b>	<b>7,342.14</b>	<b>7,003.99</b>	<b>7,415.90</b>	<b>7,342.14</b>	<b>7,415.90</b>	<b>7,657.39</b>
IV	<b>Segment Liabilities</b>						
	(a) Electrical Goods	4,786.02	4,228.58	4,494.09	4,786.02	4,494.09	4,855.24
	(b) Sugar	(1,922.30)	(1,933.53)	(1,969.92)	(1,922.30)	(1,969.92)	(1,947.70)
	(c) Agriculture	2,987.85	2,991.42	3,022.80	2,987.85	3,022.80	3,001.20
	Unallocated	-	-	-	-	-	-
	<b>Total Segment Liabilities</b>	<b>5,851.57</b>	<b>5,286.47</b>	<b>5,546.97</b>	<b>5,851.57</b>	<b>5,546.97</b>	<b>5,908.74</b>
V	<b>Segment Capital (III - IV)</b>						
	(a) Electrical Goods	(2,180.74)	(2,002.26)	(2,034.27)	(2,180.74)	(2,034.27)	(2,016.09)
	(b) Sugar	2,219.28	2,270.89	2,465.82	2,219.28	2,465.82	2,325.04
	(c) Agriculture	1,452.03	1,448.89	1,437.38	1,452.03	1,437.38	1,439.70
	(d) Unallocated	-	-	-	-	-	-
	<b>Total Capital Employed</b>	<b>1,490.57</b>	<b>1,717.52</b>	<b>1,868.93</b>	<b>1,490.57</b>	<b>1,868.93</b>	<b>1,748.65</b>
	<b>Total Capital Employed</b>	<b>1,490.57</b>	<b>1,717.52</b>	<b>1,868.93</b>	<b>1,490.57</b>	<b>1,868.93</b>	<b>1,748.65</b>

