khaitan® (India) Limited
CIN : L10000WB1936PLC008775

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

Ref: KIL:SEC:11:2026-27
Date: 31-07-2026

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 Friday, 31st July 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. Bhattacherjee & Paul, Chartered Accountants, the Statutory Auditors of the company for the quarter ended on 30th June 2026 which have been duly approved by the Board of Directors of the company in its meeting held today i.e. on Friday, 31st July 2026.

The full format of the Unaudited Financial Results for the quarter ended on 30th June 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 2:30 p.m. and concluded at 4:30 P.M.

Thanking You,

Yours truly,
For Khaitan (India) Limited

Chandranath Banerjee

Khaitan India Limited Kolkata

Chandranath Banerjee
(Company Secretary and Compliance Officer)

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 ended 30th June 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 ended 30th June 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 31st July 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, instead the same has been considered as part of continuing/regular business operation by the company.

K.C. BHATTACHERJEE & PAUL LLP
KOLKATA
Chartered Accountants

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 2026 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. Bhattacherjee & Paul LLP.
Chartered Accountants
FRN: ACW-5743

Biswajit Datta
(Partner)
Membership No.: 055582
UDIN: 26055582KOPJBO1253

Place: Kolkata
Date: 31st July 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 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

Rs. In Lakhs

Sl.		Particulars	Quarter Ended			Year ended
			30.06.2026	31.03.2026	30.06.2025	31.03.2026
			Unaudited	Audited	Unaudited	Audited
1		Income:				
	a	Revenue from Operations	4,145.34	3,616.09	2,966.00	11,222.72
	b	Other Income	13.13	31.92	11.38	70.75
		Total Income	4,158.47	3,648.01	2,977.38	11,293.47
2		Expenses:	-	-	-	-
	a	Cost of Materials Consumed	3,334.58	2,781.55	2,311.28	8,584.86
	b	Purchases of Trading Goods	56.42	9.31	32.08	56.68
	c	Changes in inventories of finished goods, work-in-progress and stock-in -trade	203.97	215.09	209.36	827.03
	d	Employee benefits expense	30.77	32.71	43.32	164.79
	e	Finance Cost	8.82	11.63	6.92	40.00
	f	Depreciation & Amortisation Expenses	283.48	313.72	214.75	1,012.59
	g	Other expenses	3,918.04	3,364.01	2,817.71	10,685.95
		Total Expenses				
3		Profit before Tax (1-2)	240.43	284.00	159.67	607.52
4		Tax Expenses:	-	-	-	-
		Current Tax	-	-	-	-
		Deferred Tax	(3.36)	(9.50)	3.28	1.18
		Total tax expenses	(3.36)	(9.50)	3.28	1.18
5		Profit for the year (3-4)	243.79	293.50	156.39	606.34
6		Other Comprehensive Income				
	A	(i) Items that will not be reclassified to profit or loss	-	9.31	-	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	-	9.31
7		Total Comprehensive Income for the Year	243.79	302.81	156.39	615.65
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				2,879.16
10		Earning Per equity share of Rs.10/- each Basic and Diluted (Rs.)	5.13	6.18	3.29	12.77

Notes:

1)	The above standalone 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 31st July 2026 and approved by the Board of Directors on the same date. The statutory auditors have carried out limited review of these Standalone financial results and have given modified opinion on the same.
2)	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
3)	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.
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 of positive development. 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 30th June 2026.
6)	The balance of debtors, Creditors, Loan and advance taken or given, claims recoverable are subject to confirmation. 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 for the quarter ended 31st March-26 as reported in this financial results are the balancing figures between audited figures in respect of the full financial year up to 31st March 2026 and the unaudited published year to date figures up to 31st December 2025, being the date of the end of the third 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.

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

K.C. BHATTACHERJEE & PAUL LLP KOLKATA Chartered Accountants

KHAITAN (INDIA) LTD.

Place of Signature : Kolkata
Date: 31st July, 2026

(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

STANDALONE REPORTING OF BUSINESS SEGMENT INFORMATION

Rs. In lakhs

Sl. No	PARTICULARS	Quarter ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
I	**Segment Revenue**				
	(a) Electrical Goods	4,140.64	3,612.93	2,956.88	11,179.95
	(b) Sugar	-	-	-	-
	(c) Agriculture	4.70	3.16	9.12	42.77
	Total	**4,145.34**	**3,616.09**	**2,966.00**	**11,222.72**
	Less: Inter Segement Revenue	-	-	-	-
	Revenue from operations	**4,145.34**	**3,616.09**	**2,966.00**	**11,222.72**
II	**Segment Results(Profit before Finance Cost and Taxes)**				
	(a) Electrical Goods	273.89	303.46	212.23	763.14
	(b) Sugar	(5.05)	(1.73)	(12.60)	(25.98)
	(c) Agriculture	2.36	14.98	3.36	35.15
	Total	**271.20**	**316.71**	**202.99**	**772.31**
	Less:				
	(a) Finance Cost	30.77	32.71	43.32	164.79
	(b)Other Unallocable (Income)		-	-	-
	Profit Before Tax	**240.43**	**284.00**	**159.67**	**607.52**
III	**Segment Assets**				
	(a) Electrical Goods	3,096.96	3,294.13	2,571.34	3,294.13
	(b) Sugar	122.22	123.71	132.62	123.71
	(c) Agriculture	4,383.77	4,385.47	4,400.63	4,385.47
	Total Segment Assets	**7,602.95**	**7,803.31**	**7,104.59**	**7,803.31**
IV	**Segment Liabilites**				
	(a) Electrical Goods	3,595.92	4,031.57	3,737.18	4,031.57
	(b) Sugar	12.63	17.00	225.64	17.00
	(c) Agriculture	396.46	400.59	246.87	400.59
	Total Segment Liabilities	**4,005.01**	**4,449.16**	**4,209.69**	**4,449.16**

K.C. BHATTACHERJEE & PAUL LLP KOLKATA Chartered Accountants

KHAITAN (INDIA) LTD

ANNEXURE I

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

(Amount in Rs. Lakhs)

Impact of Audit Qualifications on Standalone results for the Quarter nended June 30, 2026
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
I.	1	Turnover / Total income	4,158.47	4,158.47
	2	Total Expenditure (Incl. Tax)	3,914.68	3,914.68
	3	Net Profit/(Loss) After Tax	243.79	243.79
	4	Earnings Per Share (in Rs.)	5.13	5.13
	5	Total Assets	7,602.95	7,602.95
	6	Total Liabilities	4,005.01	4,005.01
	7	Net Worth	3,597.94	3,597.94
	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 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.

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 was one of the core business divisions of thė Company. However due to continued loss the operation was suspended for the time being. The management is exploring various option to revive the Sugar Mill including arrangement of Short Term and Long Term Capital requirement for the revival of the division. Therefore the managment has not considered the division as 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	Sumit Pasari
Gopal Mor Audit Committee Chairman	
For K.C.Bhattacherjee& Paul Chartered Accountants Statutory Auditor	K.C. BHATTACHERJEE & PAUL LLP KOLKATA Chartered Accountants
Place: Kolkata	
Date: 31.07.2026	

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 consolidated financial results of Khaitan (India) Limited for the quarter ended 30th June 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 ended 30th June 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 31st July 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

KOLKATA

the Group.

5. Basis for Qualified Conclusion

Reference is invited to Note No. 5 to the financial results regarding the suspension of production activity of sugar mill of the Parent 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, 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 for the three months ended 31 March 2026 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. Bhattacherjee & Paul LLP.
Chartered Accountants
FRN: ACW-5743

Biswajit Datta
(Partner)
Membership No.: 055582
UDIN: 26055582MDBRDA6363

K.C. BHATTACHERJEE & PAUL LLP
KOLKATA
Chartered Accountants

Place: Kolkata
Date: 31st July 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 CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

Rs. In Lakhs

Sl.		Particulars	Quarter Ended			Year ended
			30.06.2026	31.03.2026	30.06.2025	31.03.2026
			Unaudited	Audited	Unaudited	Audited
1		Income:				
	a	Revenue from Operations	4,145.34	3,616.09		11,222.72
	b	Other Income	13.13	31.92		70.75
		Total Income	4,158.47	3,648.01	-	11,293.47
2		Expenses:				
	a	Cost of Materials Consumed	-	-	-	-
	b	Purchases of Trading Goods	3,334.58	2,781.55		8,584.86
	c	Changes in inventories of finished goods, work-in-progress and stock-in -trade	56.42	9.31		56.68
	d	Employee benefits expense	203.97	215.09		827.03
	e	Finance Cost	30.77	32.71		164.79
	f	Depreciation & Amortisation Expenses	8.82	11.63		40.00
	g	Other expenses	283.54	315.05		1,013.92
		Total Expenses	3,918.10	3,365.34	-	10,687.28
3		Profit before Tax (1-2)	240.37	282.67	-	606.19
4		Tax Expenses:	-	-	-	-
		Current Tax	-	-	-	-
		Deferred Tax	(3.36)	(9.50)		1.18
		Total tax expenses	(3.36)	(9.50)	-	1.18
5		Profit for the year (3-4)	243.73	292.17	-	605.01
6		Other Comprehensive Income				
	A	(i) Items that will not be reclassified to profit or loss	-	9.31	-	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	-	9.31
7		Total Comprehensive Income for the Year	243.73	301.48	-	614.32
8		Paidup Equity Share Capital (Face Value per share Rs.10/-)	475.00	475.00		475.00
9		Other Equity / as per Balance Sheet of Year End				2,877.82
10		Earning Per equity share of Rs.10/- each Basic and Diluted (Rs.)	5.13	6.15		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 its meeting held on 31st July 2026 and approved by the Board of Director on the same date. The statutory auditors have carried out limited review of these consolidated financial result and have given modified opnion on the same.
2)	During the financial year, the Company incorporated two wholly owned subsidiaries, namely Khaitan Fans and Appliances Ltd. on 18 August 2025 and Khaitan Strategy Ltd. on 22 July 2025. Accordingly, no comparative financial figures in respect of Consolidation are available for the previous quarter ended 30th June 2025 in the Consolidated Financial Statements. The audited Consolidated Financial Results comprise the financial results of Khaitan India Limited ("the Holding Company") and its two subsidiaries 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 reviews the performance of the Group based on its vertical business units. Accordingly, the Group's reportable segments predominantly are Agriculture, Sugar & Electrical goods. The operation of the Group is exclusively in India. Further, the Group 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 quarter ended 30th June 2026.
7)	The balance of debtors, Creditors, Loan and advance taken or given, claims recoverable are subject to confirmation. 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 for the quarter ended 31st March-26 as reported in this financial results are the balancing figures between audited figures in respect of the full financial year up to 31st March 2026 and the unaudited published year to date figures up to 31st December 2025, being the date of the end of the third 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.

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

Place of Signature : Kolkata
Date: 31st July, 2026

K.C. BHATTACHERJEE & PAUL LLP
KOLKATA
Chartered Accountants

KHAITAN (INDIA) LTD.

(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
CONSOLIDATED REPORTING OF BUSINESS SEGMENT INFORMATION

Rs. In lakhs

Sl. No	PARTICULARS	Quarter ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
I	**Segment Revenue**				
	(a) Electrical Goods	4,140.64	3,612.93		11,179.95
	(b) Sugar	-	-		-
	(c) Agriculture	4.70	3.16		42.77
	Total	**4,145.34**	**3,616.09**	-	**11,222.72**
	Less: Inter Segement Revenue	-	-	-	-
	Revenue from operations	**4,145.34**	**3,616.09**	-	**11,222.72**
II	**Segment Results(Profit before Finance Cost and Taxes)**				
	(a) Electrical Goods	273.83	302.13		761.81
	(b) Sugar	(5.05)	(1.73)		(25.98)
	(c) Agriculture	2.36	14.98		35.15
	Total	**271.14**	**315.38**	-	**770.98**
	Less:				
	(a) Finance Cost	30.77	32.71		164.79
	(b)Other Unallocable (Income)		-		-
	Profit Before Tax	**240.37**	**282.67**	-	**606.19**

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

KHAITAN (INDIA) LTD.

ANNEXURE I

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

(Amount in Rs. Lakhs)

Impact of Audit Qualifications on Consolidation Result for the Quarter ended June 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	4,158.47	4,158.47
	2	Total Expenditure (Incl. Tax)	3,914.74	3,914.74
	3	Net Profit/(Loss) After Tax	243.73	243.73
	4	Earnings Per Share (in Rs.)	5.13	5.13
	5	Total Assets	7,602.90	7,602.90
	6	Total Liabilities	4,005.01	4,005.01
	7	Net Worth	3,597.89	3,597.89
	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 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.

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 was one of the core business divisions of the Company. However due to continued loss the operation was suspended for the time being. The management is exploring various option to revive the Sugar Mill including arrangement of Short Term and Long Term Capital requirement for the revival of the division. Therefore the managment has not considered the division as 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	Sumit Pasari
Gopal Mor Audit Committee Chairman	
For K.C.Bhattacherjee& Paul Chartered Accountants Statutory Auditor	

Place: Kolkata
Date: 31.07.2026