



# KAUSHAL INVESTMENTS LIMITED

"JAJODIA TOWER", 4th Floor, Room No. D-8, 3, Bentinck Street, Kolkata - 700 001  
Phone : 2248-5664, E-mail : info@kaushalinvest.com, Website : www.kaushalinvest.com

**CIN : L65993WB1981PLC033363**

Date: 30.11.2021

To  
The Secretary  
Listing Department  
Calcutta Stock Exchange Limited  
7, Lyons Range, Kolkata – 700001

**CSE Scrip Code: 021131**

**Sub: Disclosure of Related Party Transactions for the Half Year Ended September 30, 2021 pursuant to Regulation 23(9) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Madam,

Pursuant to Regulation 23(9) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the disclosures of Related Party Transactions, on a consolidated basis in the format specified in the relevant accounting standard for the half year ended September 30, 2021.

This is for your information and record.

Thanking you.

Yours faithfully,  
For Kaushal Investments Limited

*Radhika Maheshwari*  
Radhika Maheshwari  
Company Secretary & Compliance Officer



Encl: As Above

**KAUSHAL INVESTMENTS LTD**

DISCLOSURE OF TRANSACTION WITH RELATED PARTY AS REQUIRED BY INDIAN ACCOUNTING STANDARD -24 FOR THE HALF YEAR ENDED  
30TH SEPTEMBER, 2021

a.) The following is the summary of transactions with related parties Declaration of related parties for the Half Year ended 30.09.2021

Sl. No.	Name of Related Party - Company or Individual	Nature of transactions and outstanding balances	(Amount in' Rs '000)		(Amount in' Rs '000)	
			Transaction amount during period half year ended 30th September 2021	Outstanding Balance Carried in the Balance Sheet	Transaction amount during period half year ended 31st March, 2021	Outstanding Balance Carried in the Balance Sheet
<b>Director/ Key Management Personnel (KMP)</b>						
1	PRABHAT MARDA	REMUNERATION	90.00	15.00	60.00	-
2	SUMIT GOYAL	REMUNERATION	56.67	25.00	-	-
3	RADHIKA MAHESHWARI	REMUNERATION	75.00	12.50	70.50	-
<b>Relative of Director/ Key Management Personnel with whom transactions took place during the year</b>						
1	VIRENDRA KUMAR GOYAL	LOAN RECEIVED	1500.00	-	-	-
		LOAN REFUNDED	1500.00	-	-	-
		INTEREST PAYABLE	2.96	2.96	-	-
<b>Entities where Director/Key Management Personnel and their relative have significant influence</b>						
1	ABM FINLEASE PVT LTD	INVESTMENTS MADE IN SHARES & SECURITIES	500.00	500.00	-	-
		PURCHASE OF SHARES & SECURITIES	1500.00	-	-	-
2	CENTUPLE COMMERCIAL LLP	RENT & ESTABLISHMENT CHARGES	42.00	-	42.00	-
		SECURITY DEPOSIT	-	200.00	-	200.00
		SALE OF SHARES & SECURITIES	-	-	10.62	-
3	DAFFODIL DEALTRADE PVT LTD	INVESTMENTS MADE IN SHARES & SECURITIES	-	3,975.00	100.00	3,975.00
		INVESTMENTS SOLD IN SHARES & SECURITIES	-	-	775.00	-
4	DECILLION FINANCE LTD.	SALE OF SHARES & SECURITIES	250.00	-	300.00	-
5	GOYAL TOYS LLP	SALE OF SHARES & SECURITIES	577.26	-	-	-
		ADVANCE RECEIVED	-	-	200.00	200.00
6	ICON COMMOTRADE LLP	BALANCE RECEIVABLE	1,043.24	-	-	1,043.24
7	LIFESTYLE VANIYA LLP	ADVANCE PAID	1,100.00	-	-	-
		REFUND OF ADVANCE AMOUNT	1,100.00	-	-	-
		INTEREST RECEIVABLE	-	-	0.96	0.96
		INTEREST PAYABLE	0.96	-	-	-
		PURCHASE OF SHARES & SECURITIES	1,000.00	-	-	-
		SALE OF SHARES & SECURITIES	1,000.00	-	100.00	-
9	MAYBORN INVESTMENTS PVT LTD	INTEREST PAYABLE	0.66	-	1.50	0.66
		LOAN RECEIVED	-	-	10.70	-
		INVESTMENTS MADE IN SHARES & SECURITIES	-	238.95	-	238.95
		INVESTMENTS SOLD IN SHARES & SECURITIES	-	-	125.00	-
10	MOTI FINVEST LIMITED	INTEREST PAID	49.88	-	-	-
		LOAN RECEIVED	140.84	-	300.00	299.88
		LOAN REFUNDED	399.88	-	-	-
		SALE OF SHARES & SECURITIES	250.00	-	200.00	-
		INTEREST RECEIVABLE	-	-	11.18	-
		INTEREST PAYABLE	12.00	2.96	3.81	-



11	PLANET DEALTRADE LLP	ADVANCE PAID	91.45			
		REFUND OF ADVANCE AMOUNT	91.45			
12	RAMBHAKTA ENTERPRISE LLP	SALE OF SHARES & SECURITIES	1,500.00	-	-	-
13	SUMIT TECHNISH & ENGINEERING PVT LTD	SALE OF SHARES & SECURITIES	-	-	17.70	17.70
		PURCHASE OF GOODS	17.70	-	-	-
		SALE OF GOODS	35.40	-	-	-
14	SPECTRUM PESTORGAN PRIVATE LIMITED	MISCELLANEOUS EXPENES	2.18	-	-	-
15	TUBRO CONSULTANTS & ENTERPRISES PVT. LTD.	MISCELLANEOUS EXPENES (NET OF REIMBURSEMENTS)	11.62	-	9.23	-
16	TWINKLE VINTRADE LLP	BALANCE RECEIVABLE	-	45.94	-	45.94
17	YASHOYOG COMMERCIAL LLP	INTEREST RECEIVABLE	2.56	-	2.56	2.56
18	YASHOYOG INVESTMENTS	SALE OF INVESTMENT IN PARTNERSHIP FIRM	271.69	-	-	271.69
19	VZ VANIYA LLP	PURCHASE OF SHARES & SECURITIES	-	-	100.00	-
		SALE OF SHARES & SECURITIES	50.00	-	-	-
20	ZIGMA COMMOALES PVT. LTD	INVESTMENTS MADE IN SHARES & SECURITIES	1,000.00	1,000.00	-	-
21	KVZ ENTERPRISES	AMOUNT RECEIVED AGAINST PARTNERS CAPITAL	1,950.00	17,347.35		19,122.23
		PROFIT FROM PARTNERSHIP FIRM	175.12	-	-	-

(b) Details of Remuneration paid to Directors/ KMPs

Half Year ended 30th September 2021

Particulars	PRABHAT MARDA	RADHIKA MAHESHWARI	SUMIT GOYAL	Total
Short-term employee benefits				
Salary	90.00	56.67	75.00	221.67
Commission				
Perquisites				
Post-employment benefits				
Contribution to Provident Fund, Gratuity and other funds				
<b>Total</b>	<b>90.00</b>	<b>56.67</b>	<b>75.00</b>	<b>221.67</b>

Half Year ended 31st March 2021

Particulars	PANKAJ MARDA	PRABHAT MARDA	RADHIKA MAHESHWARI	Total
Short-term employee benefits				
Salary	-	60.00	70.50	130.50
Commission				
Perquisites				
Post-employment benefits				
Contribution to Provident Fund, Gratuity and other funds				
<b>Total</b>	<b>-</b>	<b>60.00</b>	<b>70.50</b>	<b>130.50</b>

d) Transaction values are excluding taxes and duties

e) Amount in bracket denotes credit balance

f) Name of the related party and nature of the related party relationship where control exists have been disclosed irrespective of whether or not there have been transactions between the related parties. In other cases, disclosure has been made only when there have been transactions with those parties

g) Related parties as defined under clause 9 of the Indian Accounting Standard - 24 'Related Party Disclosures' have been identified based on representations made by key management personnel and information available with the Company. All above transactions are in the ordinary course of business and on arms' length basis. All outstanding balances are to be settled in cash.

