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CIN: L65993WB1981PLC033363

Date: 27.07.2021

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

Sub: Disclosure of Related Party Transactions for the Half Year Ended on March 31, 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 March 31, 2021.

This is for your information and records.

Thanking you.

Yours faithfully,

For Kaushal Investments Limited

Radhika Maheshwani Radhika Maheshwari

**Company Secretary & Compliance Officer** 

## **KAUSHAL INVESTMENTS LTD** DISCLOSURE OF TRANSACTION WITH RELATED PARTY AS REQUIRED BY INDIAN ACCOUNTING STANDARD 24 FOR THE HALF YEAR ENDED 31ST MARCH, 2021 2020-21 2020-21 **Transactions Transactions** Outstanding during the period Outstanding Name of the Related Party and during the **Nature of Transactions** Balance half year ended **Balance Carried Nature of Relationship** period half year Carried in in Balance Sheet ended 31st 30th September, **Balance Sheet** 2020 March, 2021 (a) Transactions with the Key Managerial Personnel & their relative held during the period Pankaj Marda Managing Director Remuneration (till 24.01.2021) 60,000 2 Prabhat Marda Remuneration Radhika Maheshwari 16,867 Remuneration 70,500 3 Company Secretary (b) Entities where Key Management Personnel and their relative have significant influence Investments in Shares & 1,00,000 10,00,000 Securities (Purchase) Daffodil Dealtrade Pvt. Ltd Investments in Shares & 6,00,000 7,75,000 Securities (Sold) Sale of Shares & Securities 3,00,000 2 Decillion Finance Limited Miscellaneous Expenses (Net of **Tubro Consultants & Enterprises** 49,925 1,250 9,229 3 Reimbursements) Pvt Ltd Investments in Shares & 1,25,000 Securities (Sold) 6,00,000 Loan Recovered Mayborn Investments Pvt. Ltd 4 Loan Received 10,699 1,496 658 28,586 15,123 Interest Payable Sumit Technisch & Engineering 17,700 Sale of Shares & Securities 17,700 5 Pvt. Ltd Rent & Establishment Charges 6,000 42,000 42,000 Centuple Commercial LLP 10,620 Sale of Shares & Securities 2,00,000 2,00,000 Security Deposits

1,00,000

959

2,564

959

2,564

Sale of Shares & Securities

Loan Recovered
Interest Receivable

Interest Receivable

Lifestyle Vanijya LLP

Yashoyog Commercial LLP



2,50,000

5,437

9	Moti Finvest Limited	Interest Payable	3,808			
		Loan Received	3,00,000	2,99,879		-
		Sale of Shares & Securities	2,00,000	-	-	
		Interest Receivable	11,178	2		
10	Goyal Toys LLP	Advance Received	2,00,000	2,00,000		
11	VZ Vanijya LLP	Purchase of Shares & Securities	1,00,000.00			
		Sale of Shares & Securities			6,00,000.00	

<sup>-</sup> Transaction values are excluding taxes and duties

<sup>-</sup> 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.



<sup>-</sup> Amount in bracket denotes credit balance

<sup>-</sup> 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