



# 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: 14<sup>th</sup> August, 2021

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

**Sub: Outcome of the Board Meeting held on Saturday, 14<sup>th</sup> August, 2021**

Dear Sir/Madam,

Pursuant to the Regulation 33 and Regulation 30 read with Para A of Part A of Schedule III and any other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby inform the Exchange that the Board of Directors ("Board") of the Company at its Meeting held today, 14<sup>th</sup> August, 2021 has considered, discussed and approved the following matters:

1. The Un-Audited Financial Results along with the Limited Review Report as issued by the Statutory Auditors for the quarter ended 30<sup>th</sup> June, 2021;
2. The draft Directors Report together with all Annexure thereto for the Financial Year Ended 31<sup>st</sup> March, 2021.
3. The Book Closure date for the purpose of the 40<sup>th</sup> Annual General Meeting were fixed from Friday 24<sup>th</sup> September, 2021 to Thursday 30<sup>th</sup> September, 2021 (both days inclusive).
4. The convening of the 40<sup>th</sup> Annual General Meeting (AGM) of the company on Thursday, 30<sup>th</sup> September, 2021 at 04:00 PM at "Jajodia Tower", 3, Bentinck Street, Room No. D-8, 4<sup>th</sup> Floor, Kolkata - 700001 and approved the draft Notice for Annual General Meeting.



## **K A U S H A L I N V E S T M E N T S L I M I T E D**

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5. The Appointment of Mr. Rajesh Ghorawat, Practicing Company Secretary as the Scrutinizer for the purpose of conducting the entire voting process (both e-voting as well as voting convened during the AGM).

Other Matters as per the Agenda of the Meeting.

The meeting commenced at 02.00 P.M. and concluded at 03.10P.M.

This is for your information and record.

Thanking you,

Yours faithfully,

**For Kaushal Investments Ltd**

*Radhika Maheshwari*

**Radhika Maheshwari**

**Company Secretary & Compliance Officer**

**Independent Auditor's Review Report on Unaudited Quarterly Financial Results of Kaushal Investments Limited ("the Company") pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors of Kaushal Investments Ltd**

- 1) We have reviewed the accompanying statement of unaudited financial results of **Kaushal Investments Ltd** (the 'Company') for the quarter ended June 30, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended including relevant circulars issued by the SEBI from time to time
- 2) The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the accounting principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and SEBI circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For C.K. Chandak & CO**

Chartered Accountants

Firm Registration. No. 326844E



**CA. Chandra Kumar Chandak**

**(Proprietor)**

**Membership No - 054297**

**UDIN: 21054297AAAAJE3198**



**Place: Kolkata**

**Date: August 14, 2021**

**KAUSHAL INVESTMENTS LIMITED**

Regd Office: "Jajodia Towers", 3, Bentinck Street, 4th Floor, Room No. D8, Kolkata-700001, West Bengal  
 CIN : L65993WB1981PLC033363 ; EMAIL : info@kaushalinvest.com ; WEBSITE : www.kaushalinvest.com  
**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021**

Sl. No.	Particulars	(Rupees in Lacs)			
		Quarter Ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	4.89	-	-	0.37
2	Other income	-	0.25	0.08	0.25
3	<b>Total income</b>	<b>4.89</b>	<b>0.25</b>	<b>0.08</b>	<b>0.62</b>
4	Expenses				
	a) Purchase of stock in trade	-	2.23	0.34	2.23
	b) Changes in inventories	1.90	(1.90)	(0.34)	(1.90)
	c) Carriage & Freight	1.32	-	-	-
	d) Employee benefits expense	0.87	1.00	-	1.48
	e) Finance costs	0.09	0.42	0.13	0.42
	f) Listing fees	0.30	0.30	0.30	0.30
	g) Rent	0.15	0.45	0.15	0.60
	h) Registrar fee	0.04	0.22	0.04	0.27
	i) Printing & Stationery	0.01	0.02	0.01	0.14
	j) Professional charges	0.21	0.20	0.20	0.48
	k) Audit fees	0.03	0.09	0.03	0.12
	l) Depository charges	0.21	0.22	0.11	0.22
	m) Establishment charges	0.06	0.18	0.06	0.24
	n) Other expenses	0.09	0.81	0.03	1.02
5	<b>Total expenses</b>	<b>5.27</b>	<b>4.25</b>	<b>1.05</b>	<b>5.62</b>
6	<b>Profit/(Loss) before exceptional items and tax (3-5)</b>	<b>(0.38)</b>	<b>(4.00)</b>	<b>(0.97)</b>	<b>(5.00)</b>
7	Exceptional items	-	-	-	-
8	<b>Profit/(Loss) before tax (6-7)</b>	<b>(0.38)</b>	<b>(4.00)</b>	<b>(0.97)</b>	<b>(5.00)</b>
9	Tax expense				
	Current Tax	-	-	-	-
	Current Tax for earlier years	-	-	-	-
	Deferred Tax	-	-	-	-
	<b>Total Tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10	<b>Profit/(Loss) for the period (8-9)</b>	<b>(0.38)</b>	<b>(4.00)</b>	<b>(0.97)</b>	<b>(5.00)</b>
11	Other comprehensive income (OCI)				
	(i) Items that will not be reclassified to profit or loss	6.30	(0.92)	2.24	2.64
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.64	(0.21)	0.58	0.68
	<b>Total Other comprehensive income/(Loss) for the period</b>	<b>4.66</b>	<b>(0.71)</b>	<b>1.66</b>	<b>1.95</b>
12	<b>Total Comprehensive Income/(Loss) for the period (10 + 11)</b>	<b>4.28</b>	<b>(4.71)</b>	<b>0.68</b>	<b>(3.05)</b>
13	<b>Paid-up Equity share capital</b> (Face value of ` Rs.10/- each)	<b>314.00</b>	<b>314.00</b>	<b>314.00</b>	<b>314.00</b>
14	Other Equity				
15	Earnings per share (of Rs. 10/-each) (not annualised):				
	a) Basic	(0.01)	(0.13)	(0.03)	(0.16)
	b) Diluted	(0.01)	(0.13)	(0.03)	(0.16)






**Notes:**

- 1) The above Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Kaushal Investments Limited ('the Company') at its meeting held on August 14, 2021. The Statutory Auditors of the Company have carried out a limited review of the above financial results of the Company for the quarter ended on June 30, 2021.
- 2) This statement has been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 ("Ind AS") prescribed under Section 133 of Companies Act, 2013 and other accounting principles Generally Accepted in India.
- 3) The Company's operations relate to one operating business activity, and as such there are no separate reportable segments as per Ind AS 108 ('Operating Segments') and thus, segment reporting under Regulation 33 of SEBI (LODR) Regulations, 2015 is not applicable.
- 4) Other Comprehensive income / (loss) represents impact of fair valuation of non-current investments and impact of income taxes on such income/ (loss). These items will not be reclassified to profit or loss.
- 5) The figures of the quarter ended March 31, 2021 are balancing figures between the audited figures in respect of full financial year and published year to date figures upto third quarter.
- 6) The amount reflected as "0" in the financial information are values with less than rupees one lakhs.
- 7) Previous quarter and year ended figures have been regrouped / reclassified wherever found necessary, to confirm to the quarter/year end presentation.

For and on behalf of the Board of Directors  
Kaushal Investments Ltd

Place: Kolkata  
Date: 14-08-2021



  
Jitendra Kumar Goyal  
Director  
DIN 00468744