



Date: 13<sup>th</sup> August, 2024

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

Scrip Code - 021131

Sub: Outcome of the Board Meeting held on Tuesday, 13<sup>th</sup> August, 2024

**Ref: Disclosure under Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

With reference to the above, this is to inform you that the Board of Directors at their meeting held today i.e., 13<sup>th</sup> August, 2024 had transacted the following businesses:

- a. Considered, approved and took on record the Un-Audited Financial Results for the 1<sup>st</sup> quarter ended 30<sup>th</sup> June, 2024 along with the Limited Review Report issued by Statutory Auditors of the Company.
- b. To take note of Internal Audit Report as received from M/s. Srimal Jain & Co., Chartered Accountants, Internal Auditors of the Company for the financial year ended as on 31<sup>st</sup> March, 2024.

The meeting commenced at 6:00 p.m. and concluded at 6.35 p.m.

This is for your information and records.

Thanking you

Yours faithfully,  
**For Kaushal Investments Ltd**

**Sumit Goyal**  
Managing Director  
DIN: 03017130

*Encl: Unaudited Financial Results along with Limited Review Report*

**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, 2024**

(Rupees in Lakhs, unless otherwise stated)					
Sl. No.	Particulars	For the Quarter Ended			For the year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		(Unaudited)	(Audited#)	(Unaudited)	Audited
1	Revenue from operations	0.45	6.43	-	6.43
2	Other income	1.01	(1.12)	1.59	1.51
3	<b>Total income</b>	<b>1.46</b>	<b>5.31</b>	<b>1.59</b>	<b>7.95</b>
4	<b>Expenses</b>				
	a) Purchase of stock in trade	0.36	-	-	-
	b) Employee benefits expense	1.31	1.80	1.20	6.29
	c) Bad debt	-	-	2.89	2.89
	d) Listing fees	0.62	-	0.40	0.40
	e) Registrar fee	0.10	0.04	0.04	0.24
	f) Printing & Stationery	0.02	0.09	0.02	0.29
	g) Professional charges	0.09	0.33	0.50	0.90
	h) Audit fees	0.05	0.23	0.03	0.32
	i) Depository charges	0.25	-	0.18	0.18
	j) Establishment charges	0.23	0.23	0.23	0.90
	k) Other expenses	0.53	(1.18)	0.25	1.17
5	<b>Total expenses</b>	<b>3.55</b>	<b>1.53</b>	<b>5.73</b>	<b>13.58</b>
6	<b>Profit/(Loss) before exceptional items and tax (3-5)</b>	<b>(2.09)</b>	<b>3.78</b>	<b>(4.14)</b>	<b>(5.63)</b>
7	Exceptional items	-	(7.74)	-	(7.74)
8	<b>Profit/(Loss) before tax (6-7)</b>	<b>(2.09)</b>	<b>(3.96)</b>	<b>(4.14)</b>	<b>(13.37)</b>
9	<b>Tax expense</b>				
	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>(2.09)</b>	<b>(3.96)</b>	<b>(4.14)</b>	<b>(13.37)</b>
11	<b>Other comprehensive income (OCI)</b>				
	(i) Items that will not be reclassified to profit or loss	-	0.08	-	0.08
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	<b>Total Other comprehensive income/(Loss) for the period</b>	<b>-</b>	<b>0.08</b>	<b>-</b>	<b>0.08</b>
12	<b>Total Comprehensive Income/(Loss) for the period (10 + 11)</b>	<b>(2.09)</b>	<b>(3.88)</b>	<b>(4.14)</b>	<b>(13.29)</b>
13	<b>Paid- up Equity share capital</b> (Face value of Rs.10/- each)	314.00	314.00	314.00	314.00
14	<b>Other Equity</b>	-	-	-	(16.19)
15	<b>Earnings per share</b> (of Rs. 10/-each) (not annualised):				
	a) Basic ( )	(0.07)	(0.13)	(0.13)	(0.43)
	b) Diluted ( )	(0.07)	(0.13)	(0.13)	(0.43)



## NOTES

- 1) The financial results have been reviewed by the Audit Committee and approved by the Board of Directors of Kaushal Investments Limited ('the Company') at its meetings held on August 13, 2024. The Statutory Auditors of the Company have carried out a limited review of the financial results of the Company for the quarter ended June 30, 2024.
- 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 the Companies Act, 2013.
- 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')
- 4) Other Comprehensive income / (loss) represents the 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. However during the quarter ended June 30, 2024 the company has not incurred any other comprehensive income / (loss)
- 5) The figures for the quarter ended March 31, 2024 reflect the differences between the audited amounts of the financial year and published unaudited accounts of the nine months period ended December 31, 2023.
- 6) The amounts reflected as "0" in the financial information are values with less than rupees one lakhs.
- 7) The Previous quarter/year figures have been regrouped / reclassified, wherever necessary, to confirm to the current quarter / year presentation.
- 8) The above unaudited Financial Results of the Company are available on the Company's website [www.kaushalinvest.com](http://www.kaushalinvest.com) and also on the website of CSE Limited ([www.cse-india.com](http://www.cse-india.com)), where the shares of the Company is listed.

Place: Kolkata  
Date: August 13, 2024

For and on behalf of the Board of Directors  
For KAUSHAL INVESTMENTS LIMITED  
For KAUSHAL INVESTMENTS LTD.

  
MANAGING DIRECTOR  
Sumit Goyal  
Managing Director  
DIN 03017130





**Ghosh & Basu LLP**  
(ID : AAD-5841)  
Chartered Accountants

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**Independent Auditor's Limited Review Report on the Unaudited Financial Results of Kaushal Investments Limited ("the Company") for the quarter ended June 30, 2024 pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended**

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

- 1) We have reviewed the accompanying statement of unaudited financial results of **Kaushal Investments Limited** (the 'Company') for the quarter ended June 30, 2024 ("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) This 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 and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 Ghosh & Basu LLP  
Chartered Accountants  
Firm Registration. No. E300013

*Manas Ghosh*



**CA. Manas Ghosh**  
**(Partner)**  
**Membership No – 015711**  
**UDIN: 24015711BKGTOA6323**

**Place: Kolkata**

**Date: August 13, 2024**