



KAUSHAL INVESTMENTS LIMITED
"JAJODIA TOWER", 4th Floor, Room No. D-8, 3, Bentinek Street, Kolkata - 700 001
Phone : 2248-5664. E-mail : info@kaushalinvest.com, Website : www.kaushalinvest.com
CIN : L65993WB1981PLC033363

Date: 7th February, 2025

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

Scrip Code - 021131

Sub: Outcome of the Board Meeting held on Friday, 7th February, 2025

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., 7th February, 2025 had transacted the following businesses:

- a. Considered, approved and took on record the Un-Audited Financial Results for the 3rd quarter and nine months ended 31st December, 2024 along with the Limited Review Report issued by Statutory Auditors of the Company.

The meeting commenced at 5:05 p.m. and concluded at 6.15 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



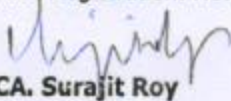
Independent Auditor's Review Report on the Unaudited Financial Results of Kaushal Investments Limited for the Quarter and nine months ended December 31, 2024 pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended

Review Report 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 and nine months ended December 31, 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 (the "Listing Regulations") 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. 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 statement is free of material misstatement. 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 Standards of Auditing 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 terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Surajit Roy and Associates

Chartered Accountants
Firm Registration. No. 326099E


CA. Surajit Roy

Partner

Membership No : 057260
UDIN: 25057260BMIEUP3538



Place: Salt Lake, Sector V

Date: 07-02-2025

Head Office	Branches
Aurora Waterfront, Unit no: 1016 and 1017, 10th Floor, Plot no 34/1, Block: GN, Salt Lake, Sector V, District :24Pgs (N): Pin : 700091, West Bengal Land Line : 033-4801 1653 E-mail: office@sraca.com	Agartala; Dhanbad; Guwahati; Mumbai; Hertfordshire, UK
	Network locations
	Pune; Bangalore; Hyderabad; New Delhi; Surat; Belagavi; Ahmedabad; Jaipur; Palanpur; Deesa

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 & NINE MONTHS ENDED DECEMBER 31, 2024

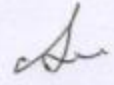
		(Rupees in Lakhs, unless otherwise stated)					
Sl. No.	Particulars	For the Quarter Ended			Nine Months Ended		For the year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
1	Revenue from operations	13.79	1.03	-	15.27	-	6.43
2	Other income	0.63	0.27	0.45	2.61	2.64	1.51
3	Total income	14.42	1.29	0.45	17.88	2.64	7.95
4	Expenses						
	a) Purchase of stock in trade	7.69	0.98	-	9.03	-	-
	b) Employee benefits expense	1.46	1.30	1.77	4.07	4.49	6.29
	c) Bad debt	0.12	-	-	0.12	2.89	2.89
	d) Listing fees	-	-	-	0.62	0.40	0.40
	e) Registrar fee	0.13	0.04	0.13	0.28	0.20	0.24
	f) Printing & Stationery	0.19	0.00	0.18	0.21	0.20	0.29
	g) Professional charges	-	-	0.07	0.09	0.57	0.90
	h) Audit fees	0.13	0.04	0.03	0.21	0.09	0.32
	i) Depository charges	-	-	-	0.25	0.18	0.18
	j) Establishment charges	0.23	0.23	0.23	0.68	0.68	0.90
	k) Other expenses	0.41	0.35	0.19	1.28	2.34	1.17
5	Total expenses	10.35	2.93	2.59	16.84	12.04	13.58
6	Profit/(Loss) before exceptional items and tax (3-5)	4.06	(1.64)	(2.14)	1.04	(9.41)	(5.63)
7	Exceptional items	-	-	-	-	-	(7.74)
8	Profit/(Loss) before tax (6-7)	4.06	(1.64)	(2.14)	1.04	(9.41)	(13.37)
9	Tax expense						
	Current Tax	0.002	-	-	0.002	-	-
	Current Tax for earlier years	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
	Total Tax expense	0.002	-	-	0.002	-	-
10	Profit/(Loss) for the period (8-9)	4.06	(1.64)	(2.14)	1.04	(9.41)	(13.37)
11	Other comprehensive income (OCI)						
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	0.08
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Total Other comprehensive income/(Loss) for the period	-	-	-	-	-	0.08
12	Total Comprehensive Income/(Loss) for the period (10 + 11)	4.06	(1.64)	(2.14)	1.04	(9.41)	(13.29)
13	Paid-up Equity share capital (Face value of Rs.10/- each)	314.00	314.00	314.00	314.00	314.00	314.00
15	Earnings per share (of Rs. 10/-each) (not annualised):						
	a) Basic (Rs)	0.13	(0.05)	(0.07)	0.03	(0.30)	(0.43)
	b) Diluted (Rs)	0.13	(0.05)	(0.07)	0.03	(0.30)	(0.43)



NOTES

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors of Kaushal Investments Limited ('the Company') at their meetings held on February 07, 2025. The Statutory Auditors of the Company have carried out a limited review of the above financial results of the Company for the quarter and nine months ended December 31, 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 December 31, 2024 the company has not incurred any other comprehensive income / (loss)
- 5) The amounts reflected as "0" in the financial information are values with less than rupees one lakhs.
- 6) The Previous quarter/period figures have been regrouped / reclassified, wherever found necessary, to confirm to the current quarter / period presentation.
- 7) The above unaudited Financial Results of the Company are available on the Company's website www.kaushalinvest.com and also on the website of CSE Limited (www.cse-india.com), where the shares of the Company is listed.

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



Sumit Goyal
Managing Director
DIN 03017130

Place: Kolkata
Date: February 07, 2025

