

17th February, 2025

The Listing Department,
BSE Ltd. (Designated Stock Exchange)
PJ Towers, Dalal Street,
Mumbai- 400 001

The Listing Department,
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra Kurla Complex,
Bandra (E),
Mumbai – 400 051

Dear Sir/Madam,

Stock Code: BSE: 532925
NSE: KAUSHALYA

Subject: Submission of Integrated Filing (Financial) Report for the Quarter ended 31st December, 2024
Ref: Securities and Exchange Board of India circular no. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated 31st December, 2024.

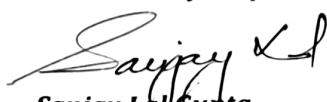
Dear Sir / Madam,

With reference to the caption subject, and in compliance with Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated 31st December, 2024, we enclose herewith a Quarterly Integrated Filing (Financial) Report for the Quarter and Nine Months ended 31st December, 2024 in the prescribed format.

1. Financial Results- Annexure-A.
2. Statement of Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. – Not Applicable.
3. Format for Disclosing Outstanding Default on Loans and Debt Securities– Not Applicable.
4. Format for Disclosure of Related Party Transactions – Not Applicable.
5. Statement on Impact of Audit Qualification – Not Applicable.

Thanking you,
Yours faithfully

For Kaushalya Infrastructure Development Corp. Ltd.


Sanjay Lal Gupta
Whole-time Director &
Company Secretary
DIN: 08850306



Encls: as above

KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED

HB 170, Sector III, Salt Lake, Kolkata 700 106; Ph & Fax : 91-33-2334 4148

Email : info@kaushalya.net, Website : <http://www.kaushalya.net>

CIN - L51216WB1992PLC055629

Date: 13-02-2025

The Listing Department,
BSE Ltd. (Designated Stock Exchange)
PJ Towers, Dalal Street,
Mumbai- 400 001
Stock Code: 532925

The Listing Department,
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai - 400 051
Stock Code: **KAUSHALYA**

Dear Sir,

Subject: Outcome of Board Meeting

With reference to the above subject, we wish to inform you that the Board of Directors of the Company at its meeting held today, the 13th day of February, 2025, at the Registered Office of the Company situated at HB-170, Sector III, Salt Lake, Kolkata- 700106, have considered and approved the following:

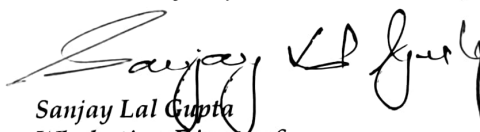
1. The Un- audited Standalone and Consolidated Financial Results for the quarter ended on 31st December, 2024.

The meeting commenced at 03.00 P.M and concluded at 4.30 P.M.

This is for your record and reference.

Thanking you,
Yours faithfully,

For Kaushalya Infrastructure Dev. Corp. Ltd.



Sanjay Lal Gupta
Whole-time Director &
Company Secretary
DIN: 08850306



Enclo: as above

Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to Date Financial Results ended 31st December, 2024 of Kaushalya Infrastructure Development Corporation Limited ("the Company") pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Kaushalya Infrastructure Development Corporation Limited

We have reviewed the year to date as well as quarterly financial results of Kaushalya Infrastructure Development Corporation Limited (the "Company") for the quarter ended 31st December, 2024 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These year-to-date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our review of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in accounting standard for Interim Financial Reporting (Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the

Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our review in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). 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 obtain assurance that we should become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS 34) and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For KASG & Co.

Chartered Accountants

FRN: 002228C



Roshan Kumar Bajaj

(Partner)

Membership No. 068523

UDIN-25068523BIMIWHW6725

Place: Kolkata

Date: 13th February, 2025

Limited Review Report on Standalone Unaudited Quarterly and Year to date Financial Results ended 31st December, 2024 of Kaushalya Infrastructure Development Corporation Limited ("the Company") pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review report to the Members of Kaushalya Infrastructure Development Corporation Limited

We have reviewed the accompanying statement of Standalone Unaudited Financial Results ("the Statement") of Kaushalya Infrastructure Development Corporation Limited ("the Company") for the half year ended 31st December'24. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, the SEBI Circular, and other accounting principles generally accepted in India, and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KASG & Co.

Chartered Accountants

FRN: 002228C


Kolkata
Chartered Accountants

Roshan Kumar Bajaj

(Partner)

Membership No. 068523

UDIN- 25068523BMIWHW6725

Place: Kolkata

Date: 13th February, 2025

KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED

Regd. Office: HB - 170, Sector-III, Salt Lake, Kolkata - 700 106

CIN-L51216WB1992PLC055629

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31 DECEMBER, 2024

Particulars	QUARTER ENDED				9 MONTHS ENDED (YTD)		YEAR ENDED
	31 Dec'24	30 Sep'24	30 June'24	31 Dec'23	31 Dec'24	31 Dec'23	31 Mar'24
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(1) Revenue from operations	3.83	3.63	2.20	4.37	9.66	9.48	14.43
(2) Other income	1.45	0.82	16.01	1.12	18.28	2.50	1,649.94
(3) Total Revenue	5.28	4.46	18.21	5.49	27.95	11.99	1,664.37
(4) EXPENSES							
(a) Cost of materials consumed	0.75	0.70	0.44	0.98	1.89	2.13	2.95
(b) Employee benefits expense	8.76	8.11	8.00	7.98	24.88	23.84	31.69
(c) Finance costs	17.51	17.61	17.52	15.48	52.63	46.31	61.53
(d) Depreciation expense	1.03	1.84	1.85	1.85	4.72	6.47	8.32
(e) Other expenses	9.03	13.44	27.61	15.04	50.08	181.86	212.48
	37.09	41.70	55.42	41.33	134.20	260.62	316.98
	(31.80)	(37.24)	(37.21)	(35.84)	(106.26)	(248.63)	1,347.40
(5) Profit/(Loss) before tax (2) - (3)							
(6) Tax Expense							
(a) Current tax		-	-	-	-	-	-
(i). Current tax for current period		-	-	-	-	-	-
(ii). Current tax for earlier Periods	9.50	10.61	8.21	(9.32)	28.33	(113.09)	264.54
(b) Deferred tax	9.50	10.61	8.21	(9.32)	28.33	(113.09)	264.54
Total tax expense (5)							
	(41.31)	(47.85)	(45.42)	(26.52)	(134.58)	(135.54)	1,082.86
(7) Profit/(Loss) for the period (4) - (5)							
(8) Other comprehensive income							
(a). Items that will be reclassified to statement of profit and loss		-	-	-	-	-	-
(b). Items that will be reclassified to statement of profit and loss		-	-	-	-	-	-
Total other comprehensive income (7)							
	(41.31)	(47.85)	(45.42)	(26.52)	(134.58)	(135.54)	1,082.86
(9) Total Comprehensive Income (6) + (7)							
(10) Face value of share of Rs 10 each effective till 12th Jan'24 thereafter it has been changed to Rs. 1,000/- per share vide order of the Hon'ble NCLT							
(a) Basic	(11.93)	(13.81)	(13.12)	(0.08)	(38.86)	(39.14)	312.69
(b) Diluted	(11.93)	(13.81)	(13.12)	(0.08)	(38.86)	(39.14)	312.69



FOR KAUSHALYA INFRASTRUCTURE
DEVELOPMENT CORPORATION LTD.

Ranga Rama.

WHOLE TIME DIRECTOR

KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED

Regd. Office: HB - 170, Sector-III, Salt Lake Kolkata - 700 106

CIN-L51216WB1992PLC055629

Unaudited Statement of Standalone Segment Revenue, Results and Assets and Liabilities

						(Rs. in Lakhs)	
Particulars		Quarter Ended			9 Month Ended (YTD)		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31.12.2024	30.09.2024	30.06.2024	31.12.2023	31.12.2023	31.03.2024
1	Segment Revenue						
	(a) Construction	-	-	-	-	-	-
	(b) Hotel	3.84	3.63	2.20	4.38	9.66	14.43
	Total	3.84	3.63	2.20	4.38	9.66	14.43
	Less Inter-segment Revenue	-	-	-	-	-	-
	Revenue from operations	3.84	3.63	2.20	4.38	9.66	14.43
2	Segment Results						
	(a) Construction	(12.87)	(18.83)	(2.97)	(21.60)	(34.67)	3,060.58
	(b) Hotel	0.02	0.02	(0.71)	(0.13)	(0.67)	(1.77)
	Total	(12.85)	(18.81)	(3.68)	(21.74)	(35.34)	3,058.88
	Less Finance Cost	17.50	17.61	17.52	15.48	52.63	61.53
	Other un-allocable (income)/expenditure	1.45	0.82	16.01	(1.12)	18.28	1,649.95
	Profit / (Loss) before tax	(31.81)	(37.24)	(37.21)	(36.10)	(106.26)	1,347.40
	Less Tax expense	9.51	10.61	8.21	(9.32)	28.33	264.54
	Profit / (Loss) after tax	(41.31)	(47.85)	(45.42)	(26.78)	(134.58)	1,082.86
Particulars		As at 31.12.2024 (Unaudited)	As at 31.12.2023 (Unaudited)	As at 31.03.2024 (Audited)			
3	Segment Assets						
	(a) Construction	6,321.74	7,413.09	6,350.95			
	(b) Hotel	105.71	105.15	105.55			
	Total Assets	6,427.45	7,518.24	6,456.50			
4	Segment Liabilities						
	(a) Construction	1,410.65	3,584.40	1,304.70			
	(b) Hotel	1.51	2.37	1.92			
	Total Liabilities	1,412.16	3,586.77	1,306.62			

FOR KAUSHALYA INFRASTRUCTURE
DEVELOPMENT CORPORATION LTD.

Haresh Monna

WHOLE TIME DIRECTOR



KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED

Regd. Office: HB - 170, Sector-III, Salt Lake, Kolkata - 700 106

CIN-L51216WB1992PLC055629

1	The above results for the Quarter ended December 31, 2024 have been reviewed by the Audit Committee at their meeting held on Feb 13, 2025 and thereafter approved by the Board of Directors at its meeting held as of the said date.
2	The above results have been reviewed by the statutory auditors of the Company.
3	In terms of Ind AS 108- Operating segment, the Chief Operating Decision Maker has identified Hotel and Construction as reportable operating segment.
4	The previous period's/ year's figures have been regrouped and rearranged wherever necessary to make them comparable with those of the current period's figures.
5	During the financial year 2023-24, the company had reached a settlement with Alchemist Asset Reconstruction Company Ltd. in respect of loan taken over by them from Indian Overseas Bank. Subsequently after full and final payment of the settled amount of Rs 600 Lakhs in this respect, the company has received a "No Dues" from them as it relates to the amount of debt of Rs. 2,220.06 Lakhs. Subsequently, the company has written back the amount to the tune of Rs. 1,620.06 Lakhs.
6	During the financial year ended 31st March 2024, the company had consolidated its equity shares of face value of Rs. 10 per share into face value of Rs. 1000 each fully paid up. The consolidation ratio was 100:1 and the record date for the consolidation was 12th January 2024. During this quarter the EPS has being calculated based on Face Value of Rs.1,000 Per Share.
7	The sale proceeds of fractional shares arising from the consolidation of Equity Shares has been distributed to the members in proportion to their fractional entitlements, following the consolidation of Equity Shares from a face value of Rs. 10/- each to Rs. 1,000/- each.
8	The Board reassesses provisions required for doubtful debts on an yearly basis.
9	The results for the quarter ended December 31, 2024 is balancing figure between the half year ended September 30,2024 and the financial results of the nine month ended December 31, 2024.
10	The Group has not received any declaration/notice/letters from its creditors certifying or indicating them as Micro Enterprises and Small Enterprises.

Date: 13th February, 2025
Place: Kolkata

For and on Behalf of the Board of Directors
MAHESH MENRA
WHOLE TIME DIRECTOR



Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Year to Date Financial Results ended 31st December, 2024 of Kaushalya Infrastructure Development Corporation Limited ("the Company") pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Kaushalya Infrastructure Development Corporation Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Kaushalya Infrastructure Development Corporation Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended December 31, 2024 and for the period from April 01, 2024 December 31, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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 Standards on 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities mentioned in **Annexure-1**.



5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. Our conclusion is not modified in respect of this matter.

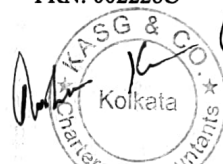
Place: Kolkata

Date: 13th February, 2025

For KASG & Co.

Chartered Accountants

FRN: 002228C



Roshan Kumar Bajaj

(Partner)

Membership No. 068523

UDIN-25068523BMIWHX6749

**Annexure - 1 to the Auditor's Review Report on Consolidated Financial Results of
Kaushalya Infrastructure Development Corporation Limited pursuant to the
Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015.**

List of Subsidiaries and Associates:

a) Subsidiaries:

1. Bengal KDC Housing Development Ltd
2. KDC Nirman Ltd (formerly known as Bengal Kaushalya Nirman Ltd)
3. Kaushalya Energy Pvt Ltd (Striked off)

b) Associates:

1. Kaushalya Nirman Pvt Ltd
2. Kaushalya Township Pvt Ltd
3. Orion Abasan Pvt Ltd

c) Joint venture:

1. KIDCO NACC Consortium



Limited Review Report on Consolidated Unaudited Quarterly and Year to Date Financial Results ended 31st December, 2024 of Kaushalya Infrastructure Development Corporation Limited ("the Company") pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review report to the Member of Kaushalya Infrastructure Development Corporation Limited

We have reviewed the accompanying statement of Consolidated Unaudited Financial Results ("the Statement") of Kaushalya Infrastructure Development Corporation Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the half year ended 31st December'24. This statement is the responsibility of the Parent's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, the SEBI Circular, and other accounting principles generally accepted in India, and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

The Statement includes the results of the following entities mentioned in **Annexure-1**.

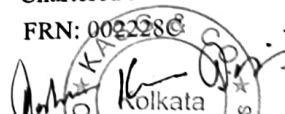
Place: Kolkata

Date: 13th February, 2025

For KASG & Co.

Chartered Accountants

FRN: 002228C


Kolkata
Roshan Kumar Bajaj
(Partner)

Membership No. 068523

UDIN-25068523BMIWHX6749

**Annexure - 1 to the Limited Review Report on Consolidated Financial Results of
Kaushalya Infrastructure Development Corporation Limited pursuant to the
Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015.**

List of Subsidiaries and Associates:

a) Subsidiaries:

1. Bengal KDC Housing Development Ltd
2. KDC Nirman Ltd (formerly known as Bengal Kaushalya Nirman Ltd)
3. Kaushalya Energy Pvt Ltd (Striked off)

b) Associates:

1. Kaushalya Nirman Pvt Ltd
2. Kaushalya Township Pvt Ltd
3. Orion Abasan Pvt Ltd

c) Joint venture:

1. KIDCO NACC Consortium



KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED

Regd. Office: HB - 170, Sector-III, Salt Lake, Kolkata - 700 106

CIN-L51216WB1992PLC055629

Unaudited Consolidated Financial Results for the Quarter Ended 31 December, 2024

Particulars	QUARTER ENDED				9 MONTHS ENDED		YEAR ENDED
	31 Dec'24	30 Sep'24	30 June'24	31 Dec'23	31 Dec'24	31 Dec'23	31 Mar'24
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(1) Revenue from operations	3.83	3.63	2.20	4.37	9.66	9.48	14.43
(2) Other income	2.58	1.36	16.16	1.20	20.10	2.66	1,650.35
(3) Total Revenue	6.41	4.99	18.35	5.57	29.76	12.14	1,664.78
(4) EXPENSES							
(a) Cost of materials consumed	0.76	0.70	0.44	0.98	1.89	2.13	2.95
(b) Changes in inventories of finished goods and work in	-	-	-	-	-	-	-
(c) Employee benefits expense	13.78	12.57	12.58	12.55	38.93	37.56	49.99
(d) Finance costs	(0.09)	(0.21)	0.34	-	0.04	0.04	0.13
(e) Depreciation expense	1.03	1.84	1.85	1.85	4.72	6.47	8.32
(f) Other expenses	11.17	14.85	29.12	16.47	55.14	186.27	220.35
Total Expense (4)	26.64	29.75	44.32	31.86	100.71	232.47	281.74
(5) Profit/ (loss) before tax and exceptional items(3) - (4)	(20.22)	(24.76)	(25.97)	(26.29)	(70.95)	(220.33)	1,383.03
Exceptional Items	-	-	-	-	-	-	-
(6) Profit/Loss before Share of Profit / (Loss) of associates and joint ventures	(20.22)	(24.76)	(25.97)	(26.29)	(70.95)	(220.33)	1,383.03
Share of Profit / (Loss) of associates and joint ventures	88.18	469.49	14.99	(41.27)	572.66	235.63	399.75
(7) Profit Before Tax	67.96	444.72	(10.98)	(67.56)	501.70	15.30	1,782.78
(8) Tax Expense							
(a) Current tax	3.01	3.27	2.90	1.41	9.18	6.29	8.97
(i). Current tax for current period	0.90	-	-	-	0.90	-	(1.10)
(ii). Current tax for earlier Periods	9.51	10.61	8.21	(9.32)	28.33	(113.09)	264.54
(b) Deferred tax	13.42	13.88	11.11	(7.91)	38.41	(106.80)	272.41
Total tax expense (8)	54.54	430.84	(22.09)	(59.65)	463.29	122.10	1,510.37
(9) Profit for the period (7) - (8)	-	-	-	-	-	-	-
(10) Other comprehensive income							
(a). Items that will be reclassified to statement of profit and loss	-	-	-	-	-	-	-
(b) Items that will be reclassified to statement of profit and loss	-	-	-	-	-	-	-
(i) Changes in fair value of equity instruments	-	-	-	-	-	-	-
(ii) Income Tax relating to items above	-	-	-	-	-	-	-
Total other comprehensive income (10)	54.54	430.84	(22.09)	(59.65)	463.29	122.10	1,510.37
(11) Total Comprehensive Income (9) + (10)	-	-	-	-	-	-	-
(12) Face value of share of Rs 10 each effective till 12th Jan'24 thereafter it has been changed to Rs. 1,000/- per share vide order of the Hon'ble NCLT	15.75	124.41	(6.38)	(0.17)	133.78	0.35	436.14
(a) Basic	15.75	124.41	(6.38)	(0.17)	133.78	0.35	436.14
(b) Diluted	-	-	-	-	-	-	-

FOR KAUSHALYA INFRASTRUCTURE
DEVELOPMENT CORPORATION LTD.
Manish Kumar
WHOLE TIME DIRECTOR



KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED

Regd. Office: HB - 170, Sector-III, Salt Lake Kolkata - 700 106

CIN-L51216WB1992PLC055629

Unaudited Statement of Consolidated Segment Revenue, Results and Assets and Liabilities

(Rs. in Lakhs)

Particulars	Quarter Ended				9 Month Ended		Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	31.12.2024	30.09.2024	30.06.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
1 Segment Revenue							
(a) Construction	-	-	-	-	-	-	14.43
(b) Hotel	3.83	3.63	2.20	4.38	9.66	9.49	14.43
Total	3.83	3.63	2.20	4.38	9.66	9.49	-
Less Inter-segment Revenue	-	-	-	-	-	-	14.43
Revenue from operations	3.83	3.63	2.20	4.38	9.66	9.49	
2 Segment Results							
(a) Construction	(57.94)	(23.64)	(8.76)	(27.62)	(90.34)	(221.18)	3,035.22
(b) Hotel	0.02	0.02	(0.71)	0.13	(0.67)	(1.77)	(1.70)
Total	(57.92)	(23.62)	(9.48)	(27.49)	(91.01)	(222.95)	3,033.52
Less Finance Cost	(0.09)	(0.21)	0.34	-	0.04	0.04	0.13
Other un-allocable (income)/expenditure	(37.62)	1.36	16.16	(1.20)	(20.10)	(2.66)	1,650.35
Profit / (Loss) before share of profit / (loss) of associate and tax	(20.22)	(24.77)	(25.97)	(26.28)	(70.95)	(220.33)	1,383.04
Add: Profit / (Loss) of associate	88.18	469.48	14.99	(41.27)	572.66	235.63	399.75
Profit / (Loss) before tax	67.97	444.72	(10.98)	(67.55)	501.70	15.30	1,782.79
Less Tax expense	13.42	13.88	11.11	(7.90)	38.41	(106.80)	272.41
Profit / (Loss) after tax	54.55	430.84	(22.09)	(59.65)	463.29	122.10	1,510.38
Particulars	As at		As at		As at		
	31.12.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024		
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)		
3 Segment Assets							
(a) Construction	7,827.98	8,162.10					7,286.29
(b) Hotel	105.71	105.15					105.55
Total Assets	7,933.69	8,267.25					7,391.84
4 Segment Liabilities							
(a) Construction	143.78	2,321.00					64.81
(b) Hotel	1.51	2.37					1.92
Total Liabilities	145.30	2,323.37					66.73

FOR KAUSHALYA INFRASTRUCTURE
DEVELOPMENT CORPORATION LTD.

Manish Kema

WHOLE TIME DIRECTOR



KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED

Regd. Office: HB - 170, Sector-III, Salt Lake, Kolkata - 700 106

CIN-L51216WB1992PLC055629

1	Consolidated Financial Results include the results of Kaushalya Infrastructure Development Corporation Limited (KIDCL) (the Holding Company), its subsidiaries (Bengal KDC Housing Development Limited, KDC Nirman Limited, formerly known as Bengal Kaushalya Nirman Limited), Consolidated Financial Results also includes Group's share of associates (viz. Kaushalya Township Private Limited, Kaushalya Nirman Private Limited and Orion Abasaan Private Limited). However, the results of its Joint Ventures (KIDCO NACC Consortium) has not been considered due to its insignificant value and one of its subsidiaries, Kaushalya Energy Private Limited has not been included as it had been struck off.
2	The above results for the nine months ended December 31, 2024 have been reviewed by the Audit Committee at their meeting held on February 13, 2025 and thereafter approved by the Board of Directors at its meeting held as of the said date.
3	The above results have been reviewed by the statutory auditors of the Company.
4	In terms of Ind AS 108- Operating segment, the Chief Operating Decision Maker has identified Hotel and Construction as reportable operating segment.
5	The previous period's/ year's figures have been regrouped and rearranged wherever necessary to make them comparable with those of the current period's/ year's figures.
6	During the financial year 2023-24, the company (KIDCL) had reached a settlement with Alchemist Asset Reconstruction Company Ltd. in respect of loan taken over by them from Indian Overseas Bank. Subsequently after full and final payment of the settled amount of Rs 600 Lakhs in this respect, the company had received a "No Dues" from them as it relates to the amount of debt of Rs. 2,220.06 Lakhs. Subsequently, the company had written back the amount to the tune of Rs. 1,620.06 Lakhs.
7	During the financial year ended 31st March 2024, the company had consolidated its equity shares of face value of Rs. 10 per share into face value of Rs. 1000 each fully paid up. The consolidation ratio was 100:1 and the record date for the consolidation was 12th January 2024.
8	The sale proceeds of fractional shares arising from the consolidation of Equity Shares has been distributed to the members in proportion to their fractional entitlements, following the consolidation of Equity Shares from a face value of Rs. 10/- each to Rs. 1,000/- each.
9	The results for the quarter ended December 31, 2024 is balancing figure between the unaudited figures in respect of the nine month ended December 31, 2024 and the financial results of the half yearly ended September 30, 2024
10	The Group has not received any declaration/notice/letters from its creditors certifying or indicating them as Micro Enterprises and Small Enterprises.

Date: 13th February 2025

Place: Kolkata

For and on behalf of the Board of Directors
FOR KAUSHALYA INFRASTRUCTURE
DEVELOPMENT CORPORATION LTD.*Mahesh Mehra*
Mahesh Mehra, Whole-time Director