KAUSHALYA
INFRASTRUCTURE
An ISO 9001-2008 Company

Date: 13.11.2026

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 November, 2026 at the Registered Office of the Company situated at HB-170, Sector III, Salt Lake, Kolkata- 700106, have considered and approved the Un-audited Standalone and Consolidated Financial Results along with Limited Review Report for the Quarter and Half Year ended on 30th September, 2026.

The meeting commenced at 04.00 P.M and concluded at 05.45 P.M.

A copy of the Un-audited Standalone and Consolidated Financial Results along with Limited Review Reports is enclosed herewith for your record and reference.

This is for your record and reference.

Thanking you,
Yours faithfully,

For Kaushalya Infrastructure Dev. Corp. Ltd.

KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LTD. * Kolkata

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

Encl.: as above

KASG & Co.
CHARTERED ACCOUNTANTS
ICAI FRN : 002228C

Godrej Genesis, Unit 807, 8th Floor
Plot No. XI, Block EP & GP
Sector V, Kolkata - 700 091
nharodia@gmail.com, rbajaj.kasg@gmail.com
+91 80174-67202, 99032-71562

Limited Review Report on Standalone Unaudited Quarterly and Year to date Financial Results ended 30th September 2026 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 Board of Directors 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 period ended 30th September 2026. 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.

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- 26068523LUEDLU2099

Place: Kolkata
Date: 13th November, 2026

KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED

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

CIN-L51216WB1992PLC055629

Unaudited Standalone Statement of Assets and Liabilities

Particulars			As at 30.09.2026 Rs in lakhs	As at 31.03.2026 Rs in lakhs
(I)	**ASSETS**			
(1)	**Non-current assets**			
	(a)	Property, plant and equipment	69.72	70.78
	(b)	Investment property	266.07	266.07
			335.79	336.85
	(c)	Financial assets		
		(i) Investments	4,599.88	4,599.88
	(d)	Deferred tax asset (net)	226.23	244.80
	(e)	Income tax assets (net)	368.12	365.04
	(f)	Other non-current assets	697.00	696.89
			6,227.03	6,243.46
(2)	**Current Assets**			
	(a)	Inventories	-	-
	(b)	Financial assets		
		(i) Trade receivables	254.07	254.07
		(ii) Cash and cash equivalents	10.82	12.52
		(iii) Other balances with Bank	50.46	49.10
		(iv) Loans and advances	1.09	1.82
		(v) Other financial assets	31.85	40.60
	(c)	Other current assets	0.58	0.41
			348.87	358.52
TOTAL ASSETS			6,575.90	6,601.98
(II)	**EQUITY AND LIABILITIES**			
(1)	**Equity**			
	(a)	Equity share capital	3,463.06	3,463.06
	(b)	Other equity	1,666.16	1,614.44
			5,129.22	5,077.50
(2)	**Non-current liabilities**			
	(a)	Provisions	8.26	8.59
			8.26	8.59
(3)	**Current liabilities**			
	(a)	Financial liabilities		
		(i) Borrowings	1,333.36	1,377.84
		(ii) Trade payables		
		- Total outstanding dues to micro, small and medium enterprise	-	-
		- Total outstanding dues to creditors other than micro, small and medium enterprise	17.93	45.49
	(b)	Provisions	15.89	15.89
	(b)	Other current liabilities	71.24	76.67
			1,438.42	1,515.89
TOTAL EQUITY AND LIABILITIES			6,575.90	6,601.98

FOR KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LTD.

WHOLE TIME DIRECTOR

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 AND YEAR ENDED 30 SEPTEMBER 2026

Particulars	Quarter Ended			Half Year Ended		Year ended
	30th September, 2026	30th June, 2026	30th September, 2025	30th September, 2026	30th September, 2025	Year ended 31st March, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(1) Revenue from operations	152.43	1.25	2.52	153.68	4.68	89.89
(2) Other income	1.12	0.34	1.22	1.46	103.86	105.30
(3) Total Income (1) + (2)	**153.55**	**1.59**	**3.74**	**155.14**	**108.55**	**195.19**
(4) EXPENSES						
(a) Cost of materials consumed	0.50	0.40	0.46	0.90	0.85	2.22
(b) Changes in inventories of finished goods and work in progress	-	-	-	-	-	-
(c) Employee benefits expense	8.15	8.26	6.73	16.41	13.30	44.44
(d) Finance costs	17.59	17.41	17.71	35.00	35.12	69.93
(e) Depreciation expense	0.52	0.54	0.64	1.06	1.28	2.56
(f) Other expenses	13.71	14.27	12.34	27.98	56.59	71.63
Total Expenses (4)	**40.47**	**40.88**	**37.88**	**81.35**	**107.13**	**190.78**
(5) Profit/ (loss) before tax and exceptional items(3) - (4)	**113.08**	**(39.29)**	**(34.14)**	**73.79**	**1.42**	**4.41**
Exceptional Items	-	-	-	-	-	-
Profit before tax	113.08	**(39.29)**	**(34.14)**	**73.79**	**1.42**	**4.41**
(6) Tax Expense						
(a) Current tax						
(i) Current tax for current year	-	-	-	-	-	-
(ii) Current tax for the earlier years	3.52	-	-	3.52		0.29
(b) Deferred tax	8.95	9.61	(8.41)	18.56	0.71	1.82
Total tax expense (6)	**12.47**	**9.61**	**(8.41)**	**22.08**	**0.71**	**2.11**
(7) Profit/ (loss) for the year (5) - (6)	**100.61**	**(48.90)**	**(25.73)**	**51.71**	**0.70**	**2.30**
(8) Other comprehensive income						
(a) Items that will be reclassified to statement of profit and loss	-	-	-	-	-	-
(b) Items that will not 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 (8)	-	-	-	-	-	-
(9)Total comprehensive income for the year (7) + (8)	**100.61**	**(48.90)**	**(25.73)**	**51.71**	**0.70**	**2.30**
(10) Earnings per equity share: (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	**29.05**	**(14.12)**	**(7.43)**	**14.93**	**0.20**	**0.66**
(b) Diluted	**29.05**	**(14.12)**	**(7.43)**	**14.93**	**0.20**	**0.66**

Ratios						
Current Ratio	0.24	0.23%	0.25	0.24	0.25	0.24
Debt Equity Ratio	-	-	-	-	-	-
Return on equity ratio	1.96%	-0.97%	-0.51%	1.01%	0.01%	0.05%
Net Capital Turnover Ratio	0.09	0.00%	0.35%	0.09	10.04%	-0.17%
Net Profit ratio	65.52%	-3069.12%	-687.11%	33.33%	0.65%	1.17%
Return on Capital Employed	2.55%	-0.44%	-0.32%	2.12%	0.72%	1.00%
Return on Investment	0.01%	-0.76%	-0.51%	0.01%	0.01%	0.04%

KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED

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

CIN-L51216WB1992PLC055629

Audited Standalone Statement of Cash flows

	Particulars	For the half year ended 30.09.2026	For the half year ended 30.09.2025
A.	**Cash Flow from Operating activities:**		
	Profit/ (loss) before tax	73.79	1.42
	Adjustments for:		
	Depreciation expense	1.06	1.28
	Loss Allowance for trade receivables	-	28.58
	Finance cost	35.00	35.12
	Interest income	(1.46)	(1.85)
	Operating profit before working capital changes	**108.39**	**64.54**
	Adjustments for changes in operating assets/ liabilities		
	Trade receivables	-	(28.38)
	Loans and advances	0.73	2.72
	Other non-current assets	(0.12)	0.03
	Other current assets	(0.17)	(0.01)
	Other financial assets	8.75	(2.00)
	Trade Payables	(27.56)	17.24
	Other non-current liabilities	-	1.02
	Provisions	(0.33)	-
	Other current liabilities	(5.43)	(51.05)
	Cash generated from operations	**84.26**	**4.10**
	Direct taxes refunded/ (paid)	(6.58)	(0.53)
	Net cash generated from/ (used in) operating activities	**77.68**	**3.57**
B.	**Cash Flow from Investing activities:**		
	Proceeds/ (Repayment) in fixed deposit held as margin	(1.36)	(1.59)
	Interest received	1.46	1.85
	Net cash generated from/ (used in) investing activities	**0.10**	**0.26**
C.	**Cash Flow from Financing activities:**		
	Proceeds/ (Repayments) of current borrowings		
	- From banks	-	-
	- From group companies	(44.48)	31.50
	Interest paid	(35.00)	(35.12)
	Net cash generated from/ (used in) financing activities	**(79.48)**	**(3.62)**
	Net increase/(decrease) in cash and cash equivalents	**(1.70)**	**0.21**
	Cash and cash equivalents as at 1 April	12.52	10.67
	Cash and cash equivalents as at 30 September	10.82	**10.89**

FOR KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LTD.

WHOLE TIME DIRECTOR

KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED

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

CIN-L51216WB1992PLC055629

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

(Rs. in Lakhs)

Particulars			Quarter Ended			6 Months Ended (YTD)		Year Ended
			(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)
			30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
1	Segment Revenue							
	(a)	Construction	150.00	-	-	150.00	-	75.00
	(b)	Hotel	2.43	1.25	2.52	3.68	4.68	14.89
		Total	**152.43**	1.25	**2.52**	**153.68**	**4.68**	**89.89**
	Less	Inter-segment Revenue	-	-	-	-	-	-
		Revenue from operations	**152.43**	**1.25**	**2.52**	**153.68**	**4.68**	**89.89**
2	Segment Results							
	(a)	Construction	129.03	(20.46)	(16.67)	108.57	(65.53)	(31.11)
	(b)	Hotel	0.53	(1.77)	(0.98)	(1.24)	(1.80)	0.14
		Total	**129.56**	**(22.23)**	**(17.65)**	**107.33**	**(67.33)**	**(30.97)**
	Less	Finance Cost	17.59	17.41	17.71	35.00	35.12	69.93
		Other un-allocable (income)/expenditure	(1.12)	(0.34)	(1.22)	(1.46)	(103.86)	(105.30)
Profit / (Loss) before tax			**113.08**	**(39.29)**	**34.14**	**73.79**	**1.42**	**4.41**
	Less	Tax expense	12.47	9.61	(8.41)	22.08	0.71	2.11
Profit / (Loss) after tax			**100.61**	**(48.90)**	**(25.73)**	**51.71**	**0.70**	**2.30**

Particulars	As at 30.09.2026 (Unaudited)	As at 30.06.2026 (Unaudited)	As at 31.03.2026 (Audited)	As at 30.09.2025 (Unaudited)
3 **Segment Assets**				
(a) Construction	6,474.57	6,489.44	6,500.11	6,422.55
(b)Hotel	101.32	101.28	101.87	104.72
Total Assets	**6,575.90**	**6,590.72**	**6,601.98**	**6,527.27**
4 **Segment Liabilities**				
(a) Construction	1,445.03	1559.59	1,522.94	1,449.25
(b)Hotel	1.65	2.52	1.54	2.11
Total Liabilities	**1,446.68**	**1562.11**	**1,524.48**	**1,451.36**

FOR KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LTD.

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 and Year ended September 30, 2026 have been reviewed by the Audit Committee at their meeting held on November 13, 2026 and thereafter approved by the Board of Directors at its meeting held as of the said date.
2	In terms of Ind AS 108- Operating segment, the Chief Operating Decision Maker has identified Hotel and Construction as reportable operating segment.
3	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.
4	During the corresponding half of last financial year, company has recovered long dues amounting to Rs. 92.37 lacs from debtors and has reversed the doubtful debt provision created against the same which resulted increase in other income. The unrecoverable amont of Rs. 28.31 lakhs has been classified as Bad Debt and included under other expenses.
5	The Board reassesses provisions required for doubtful debts on an yearly basis
6	The Group has not received any declaration/notice/letters from its creditors certifying or indicating them as Micro Enterprises and Small Enterprises.
7	Considering the accumulated losses and unabsorbed depreciation (both as per Income Tax and the Books) are in excess of the taxable income as per the normal provisions of the Income Tax Act, 1961, no provisions are required for current taxes for the quarter and half year ended September 30, 2026.
8	The results for the quarter and half year ended September 30, 2026 is balancing figure between the unaudited figures in respect of six months period of current financial year and the published unaudited financial results of three months ended June 30, 2026.

Date: 13th November, 2026
Place: Kolkata

For and on Behalf of the Board of Directors
FOR KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LTD.
Mahesh Mehra
WHOLE TIME DIRECTOR
Mahesh Mehra
Whole Time Director

KASG & Co.
CHARTERED ACCOUNTANTS
ICAI FRN : 002228C

Godrej Genesis, Unit 807, 8th Floor
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Limited Review Report on Consolidated Unaudited Quarterly and Year to date Financial Results ended 30th September 2026 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 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 for the quarter ended September 30th , 2026 and for the period from April 01, 2026 to September 30, 2026 ("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.

For KASG & Co.
Chartered Accountants
FRN: 002228C

Roshan Kumar Bajaj
(Partner)
Membership No. 068523
UDIN- 26068523HLBHIE2900

Place: Kolkata
Date: 13th November 2026

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)

b) Associates:

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

c) Joint venture:

1. KIDCO NACC Consortium – Currently, the operations of JV is discontinued, hence it has not been considered in the Consolidated Financial Statements.

KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED
Regd. Office: HB - 170, Sector-III, Salt Lake, Kolkata - 700 106
CIN-L51216WB1992PLC055629

Unaudited Consolidated Statement of Assets and Liabilities

Particulars	Consolidated Balance Sheet As at 30.09.2026 (Unaudited) Rs. in Lakhs	Consolidated Balance Sheet As at 31.03.2026 (Audited) Rs. in Lakhs
(I) **ASSETS**		
(1) **Non-current assets**		
(a) Property, plant and equipment	69.73	70.79
(b) Goodwill	0.17	0.17
(c) Investment property	266.07	266.07
(d) Investments in subsidiaries and associates	2,644.67	2,698.33
(e) Financial assets		
(i) Investments	3,396.87	3,396.87
(i) Investments in equity Instruments	-	-
(ii) Loans and Advances	25.00	25.58
(iii) Other Financial Asset	0.10	0.10
(f) Deferred tax asset (net)	226.23	244.80
(g) Income tax assets (net)	361.09	360.42
(h) Other non current assets	697.00	696.89
	7,686.93	7,760.02
(2) **Current Assets**		
(a) Inventories	-	-
(b) Financial assets		
(i) Trade receivables	254.07	254.07
(ii) Cash and cash equivalents	30.99	15.60
(iii) Other balances with Bank	53.21	51.78
(iv) Loans and Advances	-	-
(v) Other financial assets	33.56	42.35
(c) Other Current assets	0.58	0.41
	372.41	364.21
TOTAL ASSETS	8,059.34	8,124.24
(II) **EQUITY AND LIABILITIES**		
(1) **Equity**		
(a) Equity share capital	3,463.06	3,463.06
(b) Other equity	4,283.96	4,277.29
	7,747.02	7,740.35
(2) **Non Controlling Interest**	173.83	165.53
	173.83	165.53
(3) **Non-current liabilities**		
(a) Provisions	8.26	8.59
	8.26	8.59
(4) **Current liabilities**		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables		
a) Total outstanding dues to Micro, Small and Medium Enterprise	-	-
b) Total outstanding dues to creditors other than Micro, Small and Medium Enterprise	19.73	47.16
(b) Provisions	15.89	15.89
(c) Other current liabilities	94.61	146.72
	130.23	209.77
TOTAL EQUITY AND LIABILITIES	8,059.34	8,124.24

FOR KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LTD.

WHOLE TIME DIRECTOR

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 AND YEAR ENDED 30 SEPTEMBER 2026

Particulars	Quarter Ended			Half Year Ended		Year ended
	30th September, 2026	30th June, 2026	30th September, 2025	30th September, 2026	30th September, 2025	Year ended 31st March, 2026 (Audited)
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(1) Revenue from operations	152.42	1.26	2.52	153.68	4.68	89.89
(2) Other income	1.14	0.74	2.55	1.88	105.15	108.72
(3) Total Income (1) + (2)	**153.55**	**2.00**	**5.08**	**155.56**	**109.83**	**198.61**
(4) EXPENSES						
(a) Cost of materials consumed	0.51	0.40	0.46	0.91	0.85	2.21
(b) Changes in inventories of finished goods and work in progress	-	-	-	-	-	-
(c) Employee benefits expense	12.57	12.69	11.33	25.26	22.82	62.81
(d) Finance costs	0.01	-	0.26	0.01	0.27	0.11
(e) Depreciation expense	0.53	0.54	0.64	1.06	1.28	2.56
(f) Other expenses	15.73	15.95	13.84	31.67	59.84	80.61
Total Expenses (4)	**29.34**	**29.57**	**26.54**	**58.91**	**85.05**	**148.30**
(5) Profit/ (loss) before tax and exceptional items(3) - (4)	**124.21**	(27.57)	(21.46)	96.65	**24.77**	**50.31**
Exceptional Items	-	-	-	-	-	-
(6)Profit/Loss before Share of Profit/(Loss) of associates and joint ventures	124.21	(27.57)	(21.46)	96.65	**24.77**	**50.31**
Share of Profit/(Loss) of associates and joint vetures	-48.72	(4.94)	(8.96)	(53.66)	(2.11)	(3.49)
(7) Profit before tax	75.51	(32.51)	(30.42)	**42.99**	**22.66**	**46.82**
(8) Tax Expense						
(a) Current tax						
(i) Current tax for current year	2.91	3.04	3.12	5.95	5.89	11.95
(ii) Current tax for the earlier years	3.52	-	-	3.52	-	**0.29**
(b) Deferred tax	8.95	9.61	(8.41)	18.56	0.71	**1.82**
Total tax expense (8)	**15.38**	**12.65**	(5.30)	28.03	**6.60**	14.05
(9) Profit/ (loss) for the year (7) - (8)	**60.13**	(45.17)	(25.12)	14.96	**16.06**	32.77
(10) Other comprehensive income						
(a) Items that will be reclassified to statement of profit and loss	-	-	-	-	-	-
(b) Items that will not 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)	-	-	-	-	-	-
(11)Total comprehensive income for the year (9) + (10)	**60.13**	(45.17)	(25.12)	**14.96**	16.06	32.77
(12) Earnings per equity share: (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	**17.36**	(13.04)	(7.25)	**4.32**	**4.64**	9.46
(b) Diluted	**17.36**	(13.04)	(7.25)	**4.32**	**4.64**	9.46

FOR KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LTD.

WHOLE TIME DIRECTOR

KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED

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

CIN-L51216WB1992PLC055629

Unaudited Consolidated Statement of Cash flows

	Particulars	For the half year ended 30.09.2026	For the half year ended 30.09.2025
A.	**Cash Flow from Operating activities:**		
	Profit/ (loss) before tax	96.65	24.77
	Adjustments for:		
	Depreciation expense	1.06	1.28
	Loss on sale of shares		-
	Loss Allowance for trade receivables		28.58
	Finance cost	0.01	0.27
	Interest income	(1.88)	(3.13)
	Loss Allowance created/(reversed) on security deposits		-
	Liabilities/provision no longer required written back		-
	Operating profit before working capital changes	**95.84**	**51.76**
	Adjustments for changes in operating assets/ liabilities		
	Inventories		-
	Trade receivables	(0.00)	(28.37)
	Current financial assets	8.79	(1.93)
	Loans and advances	0.58	-
	Other non-current assets	(0.12)	0.02
	Other current assets	(0.17)	(0.01)
	Trade Payables	(27.43)	17.52
	Non-current financials liablities	(0.33)	1.02
	Other current liabilities	(52.11)	(38.99)
	Cash generated from operations	**25.05**	**1.03**
	Direct taxes refunded/ (paid)	(10.09)	(4.15)
	Net cash generated from/ (used in) operating activities	**14.96**	**(3.12)**
B.	**Cash Flow from Investing activities:**		
	Proceeds/ (Repayment) in fixed deposit held as margin	(1.42)	(1.66)
	Proceeds from sale of Investments in equity instruments		-
	Interest received	1.88	3.13
	Net cash generated from/ (used in) investing activities	**0.44**	**1.47**
C.	**Cash Flow from Financing activities:**		
	Proceeds/ (Repayments) of current borrowings		
	- From banks		-
	- From group companies		-
	Interest paid	(0.01)	0.27
	Net cash generated from/ (used in) financing activities	**(0.01)**	**0.27**
	Net increase/(decrease) in cash and cash equivalents	**15.39**	**(1.91)**
	Cash and cash equivalents as at 1 April	15.60	15.80
	Cash and cash equivalents as at 30 September	**30.99**	**13.89**

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

(Rs. in Lakhs)

Particulars	Quarter Ended			Half Yearly Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Segment Revenue						
(a) Construction	150.00	-	-	150.00	-	75.00
(b) Hotel	2.42	1.26	2.52	3.68	4.68	14.89
Total	**152.42**	1.26	**2.52**	**153.68**	**4.68**	**89.89**
Less Inter-segment Revenue	-	-	-	-	-	-
Revenue from operations	**152.42**	**1.26**	**2.52**	**153.68**	**4.68**	**89.89**
2 Segment Results						
(a) Construction	120.08	(26.54)	(22.76)	93.54	(78.31)	(58.44)
(b) Hotel	0.53	(1.77)	(0.98)	(1.24)	(1.80)	0.14
Total	**123.10**	**(28.31)**	**(23.74)**	**94.79**	**(80.11)**	**(58.30)**
Less Finance Cost	0.01	-	0.27	0.01	0.27	0.11
Other un-allocable (income)/expenditure	-1.14	(0.74)	(2.55)	(1.88)	(105.15)	(108.72)
Profit / (Loss) before share of profit / (Loss) of associate and	**124.22**	**(27.57)**	**(21.46)**	**96.65**	**24.77**	**50.31**
Add Profit / (Loss) of associate	-48.72	(4.94)	(8.96)	(53.66)	(2.11)	(3.49)
Profit / (Loss) before tax	75.50	**(32.51)**	**(30.42)**	**42.99**	**22.66**	**46.82**
Less Tax expense	15.37	12.66	(5.30)	28.03	6.60	14.05
Profit / (Loss) after tax	**60.13**	**(45.17)**	**(25.12)**	**14.96**	**16.06**	**32.77**

Particulars	As at 30.09.2026 (Unaudited)	As at 30.06.2026 (Unaudited)	As at 31.03.2026 (Audited)	As at 30.09.2025 (Unaudited)
3 Segment Assets				
(a) Construction	7,958.02	8,005.80	8,022.37	7,945.89
(b)Hotel	101.32	101.28	101.87	104.72
Total Assets	**8,059.34**	**8,107.08**	**8,124.24**	**8,050.61**
4 Segment Liabilities				
(a) Construction	136.84	243.86	216.82	159.31
(b)Hotel	1.65	2.52	1.54	2.11
Total Liabilities	**138.49**	**246.38**	**218.36**	**161.42**

FOR KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LTD.

WHOLE TIME DIRECTOR

KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED

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CIN-L51216WB1992PLC055629

1	Consolidated Financial Results include the results of Kaushalya Infrastructure Development Corporation Ltd. (KIDCL) (the Holding Company), its subsidiaries (Bengal KDC Housing Development Ltd., KDC Nirman Ltd.), Consolidated Financial Results also includes Group's share of associates (viz. Kaushalya Township (P) Ltd., Kaushalya Nirman (P) Ltd., Orion Abasaan (P) Ltd.) and Joint Venture KIDCO NACC.
2	The above results for the Quarter and Half Year ended September 30, 2026 have been reviewed by the Audit Committee at their meeting held on November 13, 2026 and thereafter approved by the Board of Directors at its meeting held as of the said date.
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/ year's figures.
5	During the corresponding half of last financial year, company has recovered long dues amounting to Rs. 92.37 lacs from debtors and has reversed the doubtful debt provision created against the same which resulted increase in other income. The unrecoverable amont of Rs. 28.31 lakhs has been classified as Bad Debt and included under other expenses.
6	The Board reassesses provisions required for doubtful debts on an yearly basis
7	The Group has not received any declaration/notice/letters from its creditors certifying or indicating them as Micro Enterprises and Small Enterprises.
8	Considering the accumulated losses and unabsorbed depreciation (both as per Income Tax and the Books) are in excess of the taxable income as per the normal provisions of the Income Tax Act, 1961, no provisions are required for current taxes for the quarter and half year ended September 30, 2026.
9	The results for the quarter and half year ended September 30, 2026 is balancing figure between the unaudited figures in respect of six months period of current financial year and the published unaudited financial results of three months ended June 30, 2026.

Date: 13th November 2026
Place: Kolkata

FOR KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LTD.

Mahesh Akhani
Whole Time Director

WHOLE TIME DIRECTOR