

Date: 14.08.2026

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 14th day of August, 2026, 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 30th June, 2026.
2. the Notice for the Annual General Meeting ("AGM") for the year ended 31st March, 2026.
3. the Directors' Report for the year ended 31st March, 2026.
4. the 34th Annual General Meeting of the company will be held on the 28th September, 2026 at 01:00 PM through two-way video conferencing (V.C.)/Other Audio- Visual Means (OAVM) facility This is for your record and reference.
5. register of Members and Share Transfer Books will remain closed from 22nd September, 2026 to 28th September, 2026 (both days inclusive) for the purpose of 34th AGM.
6. appointment of Md. Shahnawaz, Practicing Company Secretary, as the Scrutinizer for scrutinizing the e-voting process at the ensuing Annual General Meeting.

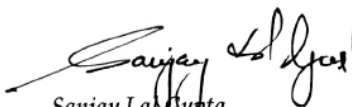
The meeting commenced at 02.50 P.M and concluded at 04.25 P.M.

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 Development Corporation Ltd.



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



Encl.: 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

Limited Review Report on Standalone Unaudited Quarterly and Year to date Financial Results ended 30th June, 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 June 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

Roshan Kumar Bajaj

(Partner)

Membership No. 068523

UDIN- 26068523MHOFTX7232

Place: Kolkata

Date: 14 August, 2026

OUR PRESENCE :

NORTH : NEW DELHI | GURUGRAM (HARYANA) | RUDRAPUR (UTTARAKHAND) | VARANASI (UTTAR PRADESH)

EAST : KOLKATA, RANIGANJ (WEST BENGAL) | BOKARO, DHANBAD, RANCHI (JHARKHAND)

WEST : MUMBAI (MAHARASHTRA)

SOUTH : BENGALURU (KARNATAKA)

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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 30 JUNE, 2026

Particulars	QUARTER ENDED			YEAR ENDED
	30th June,2025	31st March,2026	30th June,2025	31st March, 2026
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
(1) Revenue from operations	1.25	6.63	2.16	89.89
(2) Other income	0.34	0.83	102.64	105.30
(3) Total Income (1) + (2)	1.59	7.46	104.80	195.19
(4) EXPENSES				
(a) Cost of materials consumed	0.40	0.68	0.39	2.22
(b) Employee benefits expense	8.26	23.42	6.56	44.44
(c) Finance costs	17.41	17.22	17.41	69.93
(d) Depreciation expense	0.54	0.64	0.64	2.56
(e) Other expenses	14.27	9.47	44.25	71.63
Total Expenses (4)	40.88	51.43	69.24	190.78
(5) Profit/ (loss) before tax and exceptional items(3) - (4)	(39.29)	(43.96)	35.55	4.41
Exceptional Items	-	-	-	-
Profit before tax	(39.29)	(43.96)	35.55	4.41
(6) Tax Expense				
(a) Current tax				
(i) Current tax for current year	-	-	-	-
(ii) Current tax for the earlier years	-	-	-	0.29
(b) Deferred tax	9.61	(10.88)	9.12	1.82
Total tax expense (6)	9.61	(10.88)	9.12	2.11
(7) Profit/ (loss) for the year (5) - (6)	(48.90)	(33.08)	26.43	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)	(48.90)	(33.08)	26.43	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	(14.12)	(9.55)	7.63	0.66
(b) Diluted	(14.12)	(9.55)	7.63	0.66
Ratios				
Current Ratio	0.23	0.24	0.26	0.24
Debt Equity Ratio	-	-	-	-
Return on equity ratio	-0.57%	-0.65%	0.52%	0.05%
Net Capital Turnover Ratio	0.00	-0.67%	-0.10	-0.17
Net Profit ratio	-3069.12%	-443.46%	25.22%	1.17%
Return on Capital Employed	-0.44%	-0.53%	1.04%	1.00%
Return on Investment	-0.76%	-0.65%	0.52%	0.04%



**KAUSHALYA INFRASTRUCTURE
DEVELOPMENT CORPORATION LTD**

Manoj Kumar

WHOLE TIME DIRECTOR

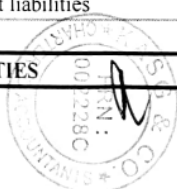
KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED

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

CIN-L51216WB1992PLC055629

Unaudited Standalone Statement of Assets and Liabilities

Particulars	Notes	As at 30.06.2026	As at 31.03.2026
		(Unaudited)	(Audited)
		Rs in lakhs	Rs in lakhs
(I) ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment	4	70.24	70.78
(b) Investment property	5	266.07	266.07
		336.31	336.85
(c) Financial assets			
(i) Investments	6	4,599.88	4,599.88
(ii) Loans		-	-
(d) Deferred tax asset (net)	7	235.19	244.80
(e) Income tax assets (net)	8	365.05	365.04
(f) Other non-current assets	9	696.89	696.89
		6,233.32	6,243.46
(2) Current Assets			
(a) Inventories	10	0.00	-
(b) Financial assets			
(i) Trade receivables	11	254.07	254.07
(ii) Cash and cash equivalents	12	10.05	12.52
(iii) Other balances with Bank	12	49.43	49.10
(iv) Loans and advances	13	1.07	1.82
(v) Other financial assets	14	42.37	40.60
(c) Other current assets	15	0.41	0.41
		357.40	358.52
TOTAL ASSETS		6,590.72	6,601.98
(II) EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity share capital	16	3,463.06	3,463.06
(b) Other equity	17	1,565.55	1,614.44
		5,028.61	5,077.50
(2) Non-current liabilities			
(a) Provisions	18	9.21	8.59
		9.21	8.59
(3) Current liabilities			
(a) Financial liabilities			
(i) Borrowings	19	1,393.50	1,377.84
(ii) Trade payables	20		
- Total outstanding dues to micro, small and medium enterprise		-	-
- Total outstanding dues to creditors other than micro, small and medium enterprise		54.77	45.49
(b) Provisions	21	15.89	15.89
(c) Other current liabilities	22	88.74	76.67
		1,552.90	1,515.89
TOTAL EQUITY AND LIABILITIES		6,590.72	6,601.98



KAUSHALYA INFRASTRUCTURE
DEVELOPMENT CORPORATION LTD

Manoj Manoj

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			Year Ended
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
1 Segment Revenue				
(a) Construction	-	-	-	75.00
(b) Hotel	1.25	6.63	2.16	14.89
Total	1.25	6.63	2.16	89.89
Less Inter-segment Revenue	-	-	-	-
Revenue from operations	1.25	6.63	2.16	89.89
2 Segment Results				
(a) Construction	(20.46)	(29.36)	(48.87)	(31.11)
(b) Hotel	(1.77)	1.78	(0.82)	0.14
Total	(22.23)	(27.59)	(49.68)	(30.97)
Less Finance Cost	17.41	17.22	17.41	69.93
Other un-allocable (income)/expenditure	(0.34)	(0.83)	(102.64)	(105.30)
Profit / (Loss) before tax	(39.29)	(43.97)	35.55	4.41
Less Tax expense	9.61	(10.88)	9.12	2.11
Profit / (Loss) after tax	(48.90)	(33.09)	26.43	2.30
Particulars	As at	As at	As at	
	30.06.2026	31.03.2026	30.06.2025	
	(Unaudited)	(Audited)	(Unaudited)	
3 Segment Assets				
(a) Construction	6,489.44	6,500.11	6,418.32	
(b) Hotel	101.28	101.87	104.54	
Total Assets	6,590.72	6,601.98	6,522.86	
4 Segment Liabilities				
(a) Construction	1,559.59	1,522.94	1,419.47	
(b) Hotel	2.52	1.54	1.75	
Total Liabilities	1,562.11	1,524.48	1,421.22	



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

1	The above results for the Quarter ended June 30, 2026 have been reviewed by the Audit Committee at their meeting held on August 14, 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 quarter of last year, company has recovered long dues amounting to Rs. 92.37 lakhs from Debtors and has reversed the doubtful debt provision created against the same which resulted increase in other income. The unrecoverable amount 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 ended June 30, 2026.

Date: August 14, 2026

Place: Kolkata

For and on behalf of the Board of Directors
KAUSHALYA INFRASTRUCTURE
DEVELOPMENT CORPORATION LTD

Mahesh Mehra

Mahesh Mehra
WHOLE TIME DIRECTOR

Limited Review Report on Consolidated Unaudited Quarterly and Year to date Financial Results ended 30th June, 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 June 30th, 2026 and for the period from April 01, 2026 to June 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**.

OUR PRESENCE :

NORTH : NEW DELHI | GURUGRAM (HARYANA) | RUDRAPUR (UTTARAKHAND) | VARANASI (UTTAR PRADESH)
EAST : KOLKATA, RANIGANJ (WEST BENGAL) | BOKARO, DHANBAD, RANCHI (JHARKHAND)
WEST : MUMBAI (MAHARASHTRA)
SOUTH : BENGALURU (KARNATAKA)

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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



A handwritten signature in black ink, appearing to read "Roshan Kumar Bajaj".

Roshan Kumar Bajaj

(Partner)

Membership No. 068523

UDIN- 26068523GKQSTD7949

Place: Kolkata

Date: 14 August, 2026

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 30th June 2026

Particulars	3 Months ended 30th June, 2026 (Unaudited)	3 Months ended 31st March, 2026 (Audited)	3 Months ended 30th June, 2025 (Unaudited)	Year ended 31st March, 2026 (Audited)
	Q1 (CY)	Q4 (PY)	Q1 (PY)	31.03.2026
(1) Revenue from operations	1.26	6.63	2.16	89.89
(2) Other income	0.74	1.90	102.59	108.72
(3) Total Income (1) + (2)	2.00	8.53	104.75	198.61
(4) EXPENSES				2.21
(a) Cost of materials consumed	0.40	0.66	0.39	-
(b) Changes in inventories of finished goods and work in progress	-	-	-	62.81
(c) Employee benefits expense	12.69	27.84	11.50	0.11
(d) Finance costs	-	(0.02)	0.00	2.56
(e) Depreciation expense	0.54	0.64	0.64	80.61
(f) Other expenses	15.95	13.43	46.00	148.30
Total Expenses (4)	29.57	42.56	58.53	50.31
(5) Profit/ (loss) before tax and exceptional items(3) - (4)	(27.57)	(34.03)	46.22	-
Exceptional Items	-	-	-	50.31
(6) Profit/Loss before Share of Profit / (Loss) of associates and joint ventures	(27.57)	(34.03)	46.22	(3.49)
Share of Profit / (Loss) of associates and joint ventures	(4.94)	(11.04)	6.85	46.82
(7) Profit before Tax	(32.51)	(45.07)	53.07	-
(8) Tax Expense				11.95
(a) Current tax				0.28
(i) Current tax for current year	3.04	2.60	2.77	-
(ii) Current tax for the earlier years	-	-	-	1.82
(b) Deferred tax	9.61	(10.88)	9.12	14.05
Total tax expense (8)	12.66	(8.29)	11.89	32.77
(9) Profit/(loss) for the year (7) - (8)	(45.17)	(36.78)	41.18	-
(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)	(45.17)	(36.78)	41.18	32.77
(11) Total comprehensive income for the year (9) + (10)	(45.17)	(36.78)	41.18	-
(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				9.46
(a) Basic	(13.04)	(10.62)	11.89	9.46
(b) Diluted	(13.04)	(10.62)	11.89	9.46



**KAUSHALYA INFRASTRUCTURE
DEVELOPMENT CORPORATION LTD**

Hanumanth Kumar

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 Assets and Liabilities

Rs in Lakhs

Particulars	Notes	Consolidated Balance Sheet As at 30.06.2026 (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	4	70.25	70.79
(b) Goodwill	5	0.17	0.17
(c) Investment property	6	266.07	266.07
(d) Investments in subsidiaries and associates	7	2,693.39	2,698.33
(e) Financial assets			
(i) Investments	7	3,396.87	3,396.87
(ii) Investments in equity Instruments	8	-	-
(iii) Loans and Advances	9	25.00	25.58
(iv) Other Financial Asset	10	0.10	0.10
(f) Deferred tax asset (net)	11	235.18	244.80
(g) Income tax assets (net)	12	359.17	360.42
(h) Other non current assets	13	696.89	696.89
		7,743.09	7,760.02
(2) Current Assets			
(a) Inventories	14	-	-
(b) Financial assets			
(i) Trade receivables	15	254.07	254.07
(ii) Cash and cash equivalents	16	13.27	15.60
(iii) Other balances with Bank	17	52.14	51.78
(iv) Other financial assets	17	44.09	42.35
(c) Other Current assets	18	0.41	0.41
		363.98	364.21
TOTAL ASSETS		8,107.07	8,124.24
(II) EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity share capital	19	3,463.06	3,463.06
(b) Other equity	20	4,227.88	4,277.29
		7,690.94	7,740.35
(2) Non Controlling Interest	21	169.75	165.53
		169.75	165.53
(2) Non-current liabilities			
(a) Provisions	22	9.21	8.59
		9.21	8.59
(3) Current liabilities			
(a) Financial liabilities			
(i) Borrowings	23	-	-
(ii) Trade payables			
Total outstanding dues to Micro, Small and Medium Enterprise		-	-
Total outstanding dues to creditors other than Micro, Small and Medium Enterprise	24	56.76	47.16
(b) Provisions	24	15.89	15.89
(c) Other current liabilities	25	164.52	146.72
		237.17	209.77
TOTAL EQUITY AND LIABILITIES		8,107.07	8,124.24

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 Consolidated Segment Revenue, Results and Assets and Liabilities

(Rs. in Lakhs)

Particulars	Quarter Ended			Year Ended
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
1 Segment Revenue				
(a) Construction	-	-	-	75.00
(b) Hotel	1.26	6.63	2.16	14.89
Total	1.26	6.63	2.16	89.89
Less Inter-segment Revenue	-	-	-	-
Revenue from operations	1.26	6.63	2.16	89.89
2 Segment Results				
(a) Construction	(26.54)	(37.72)	(55.55)	(58.44)
(b) Hotel	(1.77)	1.78	(0.82)	0.14
Total	(28.31)	(35.94)	(56.37)	(58.30)
Less Finance Cost	-	(0.02)	0.00	0.11
Other un-allocable (income)/expenditure	(0.74)	(1.90)	(102.59)	(108.72)
Profit / (Loss) before share of profit / (loss) of associate and	(27.57)	(34.02)	46.22	50.31
Add Profit / (Loss) of associate	(4.94)	(11.04)	6.85	(3.49)
Profit / (Loss) before tax	(32.51)	(45.06)	53.07	46.82
Less Tax expense	12.66	(8.29)	11.89	14.05
Profit / (Loss) after tax	(45.17)	(36.77)	41.18	32.77

Particulars	As at 30.06.2026	As at 31.03.2026	As at 30.06.2025
	(Unaudited)	(Audited)	(Unaudited)
3 Segment Assets			
(a) Construction	8,005.80	8,022.37	7,951.14
(b) Hotel	101.28	101.87	104.54
Total Assets	8,107.07	8,124.24	8,055.68
4 Segment Liabilities			
(a) Construction	243.86	216.82	139.61
(b) Hotel	2.52	1.54	1.75
Total Liabilities	246.38	218.36	141.36



**KAUSHALYA INFRASTRUCTURE
DEVELOPMENT CORPORATION LTD**

Manoj Kumar

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), Consolidated Financial Results also includes Group's share of associates (viz. Kaushalya Township Private Limited, Kaushalya Nirman Private Limited, Orion Abasaan Private Limited) and Joint Venture KIDCO NACC.
2	The above results for the Quarter ended June 30, 2026 have been reviewed by the Audit Committee at their meeting held on August 14, 2026 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 corresponding quarter of last year, company has recovered long dues amounting to Rs. 92.37 lakhs from Debtors and has reversed the doubtful debt provision created against the same which resulted increase in other income. The unrecoverable amount of Rs. 28.31 lakhs has been classified as Bad Debt and included under other expenses.
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 June 30, 2026.

Date: August 14, 2026

Place: Kolkata



For and on behalf of the Board of Directors
KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LTD

Mahesh Mehra

WHOLE TIME DIRECTOR
Mahesh Mehra, Whole-time Director