

KAUSHALYA
LOGISTICS

08th November, 2024

To

**Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai-40051**

Symbol: KLL

ISIN: INEQ2V01012

SUB: OUTCOME OF BOARD MEETING HELD ON TODAY I.E. ON NOVEMBER, 08, 2024, IN TERMS OF PROVISIONS OF REGULATION 30(6) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

Dear Sir/Madam

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on Friday, November, 08, 2024, at the Registered Office of the Company at 19, Community Centre, 2nd Floor, East of Kailash, New Delhi-110065, which was commenced at 02:00 P.M. and concluded at 03:55 P.M.

1. Considered and approve the Unaudited Financial Results (Standalone and Consolidated) along with Auditor Report thereon for the half year ended on September, 30, 2024.
2. Approval of opening of Current Account of the Company with HDFC Bank Ltd.
3. Considered and approved all other business as per agenda circulated.

Kindly take the same on your record and oblige us.

Thanking You,

Yours Faithfully

**For and behalf
Kaushalya Logistics Limited**

UDDHAV Digitally signed by
PODDAR UDDHAV PODDAR
Date: 2024.11.08
15:49:20 +05'30'

**Uddhav Poddar
Managing Director
DIN: 00886181**

Kaushalya Logistics Limited

Regd. Off.: 19, Community Centre, First & Second Floor,
East of Kailash, New Delhi - 110065

Tel: +91 11 41326013, 41638121.

email: info@kaushalya.co.in
website: www.kaushalya.co.in

CIN NO. U45400DL2007PLC167397



KAUSHALYA
LOGISTICS

08th November, 2024

To

The Listing (Manager)
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai-40051

SUB: - SUBMISSION OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED ON SEPTEMBER, 30, 2024 ALONG WITH AUDITOR REPORT (UNMODIFIED OPINION) AND DECLARATION OF THE AUDITOR'S REPORT WITH UNMODIFIED REPORT.

Ref: Kaushalya Logistics Limited (SYMBOL/ISIN: KLL/ INE0Q2V01012)

Dear Sir,

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the followings:

1. Standalone and Consolidated Unaudited Financial Results for the half year ended as on September, 30, 2024.
2. Statement of Standalone and Consolidated Unaudited Asset & Liabilities for the half year ended as on September, 30, 2024.
3. Standalone and Consolidated Cash Flow Statement for the half year ended as on September, 30, 2024.
4. Standalone and Consolidated Segment Report for the half year ended as on September, 30, 2024.
5. Audit Report (Unmodified opinion) on the Unaudited Financial Results.
6. Declaration by the Company (for audit report with Unmodified opinion).

Kindly take the same on your record and oblige us.

Thanking you.

Yours faithfully.

For and Behalf of
Kaushalya Logistics Limited

UDDHAV Digitally signed by
PODDAR UDDHAV PODDAR
Date: 2024.11.08
15:42:19 +05'30'

Uddhav Poddar
Managing Director
DIN: 00886181

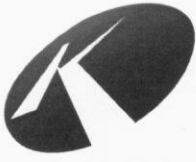
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KAUSHALYA
LOGISTICS

08TH November, 2024

To

The Listing (Manager)
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai-40051

NSE SYMBOL: KLL

ISIN: INEQ2V01012

SUB: DECLARATION PULSUANT TO REGULATION 33(3)(D) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Dear Sir,

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. K.N. Gutgutia & Co. (FRN: 304153E) Chartered Accountants, have issued an Audit Report with unmodified opinion on the Unaudited Financial Results of the Company for the half year ended September, 30, 2024.

Kindly lake the same on your record and oblige us.

Thanking You

Yours Faithfully

For and Behalf of
Kaushalya Logistics Limited

UDDHAV Digitally signed by
PODDAR UDDHAV PODDAR
Date: 2024.11.08
15:43:22 +05'30'

Uddhav Poddar
Managing Director
DIN: 00886181

K.N. GUTGUTIA & CO.

CHARTERED ACCOUNTANTS

NEW DELHI : KOLKATA

11-K, GOPALA TOWER, 25, RAJENDRA PLACE,
NEW DELHI-110008

Phones : 25713944, 25788644, 25818644

E-mail : brg1971@cakng.com, kng1971@yahoo.com

Website : www.cakng.com

Limited review report on unaudited half yearly standalone financial results of Kaushalya Logistics Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO
BOARD OF DIRECTORS OF
KAUSHALYA LOGISTICS LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Kaushalya Logistics Limited** (“the company”) for the half year ended 30thSeptember, 2024 together with statement of assets and liabilities and statement of cash flow and segment information and the notes thereon (herein after referred as “the Statement”) attached herewith. The Statement is being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (‘Listing Regulations’).
2. The Statement, which is the responsibility of the Company’s management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, “*Interim Financial Reporting*”(“AS 25”) prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report 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 Auditors 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 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.
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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR K.N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS
FRN 304153E**



(B.R. GOYAL)

PARTNER

M.NO. 12172

UDIN :24012172BKAAZC2318

DATED: 08THNOVEMBER, 2024

PLACE : NEW DELHI





KAUSHALYA LOGISTICS

Kaushalya Logistics Limited (formerly known as Kaushalya Logistics Private Limited) Statement of unaudited Consolidated Financial Results for the half year ended 30st September, 2024

All amounts are in Rupee Lakhs

Particulars	For the half year ended			For the year ended
	30-Sep-24	31-Mar-24	30-Sep-23	31-Mar-24
	Unaudited	Audited	Unaudited	Audited
	I Revenue from operations	47,386.18	58,729.38	87,865.64
II Other income	903.04	711.87	526.01	1,237.89
III Total Revenue (I + II)	48,289.22	59,441.25	88,391.66	147,832.91
IV Expenses:				
Purchases of Stock-in-Trade	45,527.43	53,258.69	79,757.01	133,015.71
Changes in inventories of Stock-in-Trade	(3,684.52)	120.85	1,053.13	1,173.98
Operating Expenses	4,541.90	4,251.72	6,173.34	10,425.06
Employee benefits expense	341.17	288.76	276.36	565.12
Finance costs	391.88	359.31	295.10	654.41
Depreciation and amortization expense	38.82	38.02	34.45	72.47
Other expenses	309.02	391.16	310.15	701.31
Total expenses	47,465.71	58,708.52	87,899.55	146,608.07
V Profit before tax (IV - III)	823.52	732.73	492.11	1,224.84
VI Tax expense:				
(1) Current tax	(186.26)	(157.37)	(94.35)	(251.73)
(2) Deferred tax	(24.93)	(90.99)	32.51	(58.48)
(3) Tax adjustments related to earlier years	-	(4.64)	(0.20)	(4.84)
VII Profit (Loss) for the period (V - VI)	612.32	479.73	430.07	909.79
VIIa Add/(Less); Share in profit/(Loss) of Associates	0.30	(0.25)	0.75	0.50
VIII Consol Profit (Loss) for the period (VII - VIIa)	612.62	479.48	430.81	910.29
IX Paid up equity share capital (FV- Rs. 10)	1,853.00	1,853.00	1,515.00	1,853.00
X Reserve & Surplus	3,618.60			3,005.98
XI Earnings per equity share of Rs. 10 each				
(1) Basic (Rs.)	3.31	2.86	7.64	8.12
(2) Diluted (Rs.)	3.31	2.86	7.64	8.12



PLACE : NEW DELHI
DATE : 08-11-2024

For and on behalf of the board
For Kaushalya Logistics Limited.

(Uddhav Poddar) Managing Director
Managing Director
DIN: 00886181

Kaushalya Logistics Limited

Regd. Off.: 19, Community Centre, First & Second Floor,
East of Kailash, New Delhi - 110065

Tel: +91 11 41326013, 41638121.

email: info@kaushalya.co.in

website: www.kaushalya.co.in

CIN NO. U45400DL2007PLC167397



KAUSHALYA LOGISTICS

Kaushalya Logistics Limited (formerly known as Kaushalya Logistics Private Limited)
Statement of Consolidated Assets & Liabilities as at 30th Sep, 2024

All amounts are in Rupee Lakhs

Particulars	As at 30th Sep, 2024	As at 31st March, 2024
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	1,853.00	1,853.00
(b) Reserves and surplus	3,618.60	3,005.98
(2) Non-current liabilities		
(a) Long-term borrowings	4,202.41	4,321.05
(b) Deferred tax liabilities (Net)	66.54	41.61
(c) Other Long term liabilities	94.08	94.08
(d) Long-term provisions	62.98	59.78
(3) Current liabilities		
(a) Short-term borrowings	3,171.23	2,399.39
(b) Trade payables	12,867.79	3,939.43
(c) Other current liabilities	1,241.66	1,130.57
(d) Short-term provisions	201.04	266.51
TOTAL	27,379.34	17,111.40
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible assets		
(i) Tangible assets	2,882.93	2,916.73
(ii) Intangible assets	-	-
(iii) Capital work in progress	195.23	21.19
(b) Non-current investments	128.36	128.06
(c) Deferred tax assets (net)	-	-
(d) Long-term loans and advances	-	18.53
(e) Other non-current assets	201.93	200.68
(2) Current assets		
(a) Current investments	-	-
(b) Inventories	4,974.97	1,290.45
(c) Trade receivables	7,095.12	2,297.93
(d) Cash and cash equivalents	933.48	1,052.78
(e) Other Bank Balances	10.87	10.56
(f) Short-term loans and advances	7,484.38	6,274.99
(g) Other current assets	3,472.07	2,899.49
Total	27,379.34	17,111.40

PLACE : NEW DELHI
DATE : 08-11-2024



For and on behalf of the board
For Kaushalya Logistics Limited


(Uddhav Poddar)aging Director
Managing Director
DIN: 00886181

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CIN NO. U45400DL2007PLC167397



KAUSHALYA LOGISTICS

Kaushalya Logistics Limited (formerly known as Kaushalya Logistics Private Limited)
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th Sep 2024

All amounts are in Rupee Lakhs

Particulars	For the half year ended 30th Sep, 2024	For the half year ended 30th Sep, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) Before tax	823.52	492.11
Adjustment for:		
Depreciation and amortization	38.82	34.45
Finance Cost paid	391.88	295.10
Interest Received	(778.99)	(438.23)
Return on Investment	(12.91)	(17.72)
(Profit)/ Loss on sale/discrad of FA	-	-
	<u>(361.19)</u>	<u>(126.40)</u>
Operating profit before working capital changes	462.32	365.71
Adjustment for:		
(Increase)/Decrease in receivables	(2,970.31)	(408.01)
Increase/(Decrease) in payables/provision	8,977.19	(945.84)
(Increase)/Decrease in Inventories	(3,684.52)	1,053.13
	<u>2,322.36</u>	<u>(300.72)</u>
Cash generated from operations	2,784.68	64.99
Direct taxes paid	(186.26)	(94.56)
Net cash Inflow/(outflow) from operating activities (A)	2,598.42	(29.56)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(5.01)	(0.95)
Purchase of Property, Plant & Equipment (CWIP)	(174.04)	-
Proceeds from Sale of Property, Plant & Equipment	-	-
Loan & Advances given/ (received back)	(3,591.87)	(1,400.72)
Maturity/Investments in Bank Fixed Deposits	(0.31)	3.96
Investment in properties	-	-
Share in profit/(Loss) of Associates	0.30	0.75
Interest Received	778.99	438.23
Return on Investment	12.91	17.72
Net cash inflow/(outflow) from investing activities (B)	(2,979.04)	(941.01)
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from issue of Shares (net of IPO Expenses)	-	-
Proceeds from/ (repayment of) long term borrowings	(118.65)	1,595.86
Proceeds from/ (repayment of) short term borrowings	771.84	(315.87)
Finance Cost paid	(391.88)	(295.10)
Net Cash Inflow/(Outflow) from financing activities (C)	261.31	984.89
D. Net increase/(decrease) in cash and cash equivalents (A+B+C)	(119.30)	14.31
Cash and cash equivalents at the beginning of the year (Opening balance)	1,052.78	21.51
Cash and cash equivalents at the closing of the year (Closing balance)	933.48	35.82

Foot Note:-

- The above cash flow has been prepared under the Indirect Method as set out in the Accounting Standard-3 Cash flow Statements by The Institute of Chartered Accountants of India.
- Previous year figures have been regrouped/rearranged wherever considered necessary to confirm to make them comparable.
- Cash & Cash Equivalent at the closing of the year includes Cash in hand, Bank Balances, Cheque in hand & Dr. Balance of Overdraft.

PLACE : NEW DELHI
DATE : 08-11-2024



For and on behalf of Board
For Kaushalya Logistics Limited

(Uddhav Poddar)
Managing Director
DIN: 00886181

Kaushalya Logistics Limited

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CIN NO. U45400DL2007PLC167397



KAUSHALYA LOGISTICS

Kaushalya Logistics Limited (formerly known as Kaushalya Logistics Private Limited)					
CONSOLIDATED SEGMENT INFORMATION					
(Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)					
	Particulars	Half Year Ended			Year Ended
		Sep 30 2024 (UnAudited)	March 31 2024 (Audited)	Sep 30 2023 (Unaudited)	March 31 2024 (Audited)
1	Segment Revenue				
	Trade of Electronic Appliances	45,205.84	56,154.40	85,365.12	141,519.51
	Service Income	2,180.34	2,601.23	2,500.53	5,101.75
	Real-Estate	106.04	115.59	70.00	185.59
	Total	47,492.22	58,871.22	87,935.64	146,806.85
	Less : Inter segment revenue				
	Add : Other Income (Interest, Rent Income, etc.)	797.00	570.04	456.02	1,026.06
	Total Revenue	48,289.22	59,441.25	88,391.66	147,832.91
2	Segment results (Profit+)/(Loss)(-) before tax and interest from each segment)				
	Trade of Electronic Appliances	224.11	170.49	129.97	300.46
	Service Income	355.98	429.51	288.16	717.66
	Real-Estate	(67.56)	(84.67)	(34.47)	(119.15)
	Total	512.53	515.33	383.65	898.98
	Add/(Less) -				
	Other Income (Interest, Rent Income, etc.)	797.00	570.04	456.02	1,026.06
	Finance Costs	(218.28)	(159.05)	(190.63)	(349.68)
	Unallocable Corporate Expenditure	(267.74)	(193.59)	(156.93)	(350.52)
	Total Profit/(Loss) before tax	823.52	732.73	492.11	1,224.84
3	Segment assets				
	Trade of Electronic Appliances	14,714.15	5,347.69	5,927.37	5,347.69
	Service Income	3,535.29	2,873.38	2,074.41	2,873.38
	Real-Estate	2,669.31	2,691.47	2,713.57	2,691.47
	Total segment assets	20,918.75	10,912.53	10,715.35	10,912.53
	Add: Un-allocable corporate assets	6,460.59	6,198.87	4,068.53	6,198.87
	Total assets in the Company	27,379.34	17,111.40	14,783.88	17,111.40
4	Segment liabilities				
	Trade of Electronic Appliances	13,815.34	4,672.98	5,423.17	4,672.98
	Service Income	1,228.91	930.37	432.13	930.37
	Real-Estate	3,365.57	3,274.85	3,140.56	3,274.85
	Total segment liabilities	18,409.81	8,878.21	8,995.86	8,878.21
	Add: Un-allocable corporate liabilities	3,497.92	3,374.22	3,423.79	3,374.22
	Total liabilities in the Company	21,907.74	12,252.42	12,419.65	12,252.42



PLACE : NEW DELHI
DATE : 08-11-2024

For and on behalf of the board
For Kaushalya Logistics Ltd.

(Uddhav Poddar)
Managing Director

DIN: 00886181

Kaushalya Logistics Limited

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CIN NO. U45400DL2007PLC167397



KAUSHALYA LOGISTICS

Kaushalya Logistics Limited (formerly known as Kaushalya Logistics Private Limited)

Statement of unaudited Consolidated Financial Results for the half year ended 30st September, 2024

Notes-

- 1 These financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meeting held on 08th Nov 2024. The Review Report of the Statutory Auditors is being filed with the National Stock Exchange.
- 2 These financial results have been prepared in accordance with the requirements of Accounting Standards specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules 2014, as amended from time to time.
- 3 As per MCA Notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirements of adoption of IND-AS.
- 4 The details of utilization of IPO proceeds of Rs. 2535 lakhs (Amount raised in FY 2023-24) are as follows:

Particulars	Proceeds	Utilisation upto		Unutilisation upto
		31-Mar-24	Utilisation for the period Apr-Sep 24	
Repayment of unsecured loans	171.00	135.66	-	35.34
Working capital	1,726.37	864.34	115.00	747.03
General Corporate Purposes (Includes issue related expenses)	637.63	504.36	6.03	127.24
Net proceeds- Total	2535.00	1504.36	121.03	909.61

The Unutilised funds of Rs.9.61 Lakhs from IPO proceed have been kept with ICICI Bank in Escrow Account.
The Unutilised funds of Rs.900.35 Lakhs from IPO proceed have been kept with ICICI Bank in Current Account.

- 5 Earning Per Share: Earning Per Share of the year 2023-24 is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised.
- 6 The figures for the half year ended 31st March 2024 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures of the half year ended 30th September 2023.
- 7 The figures of the corresponding periods have been regrouped/reclassified, wherever necessary to conform to current period classification/presentation.



PLACE : NEW DELHI
DATE : 08-11-2024

For and on behalf of the board
For Kaushalya Logistics Limited


(Uddhav Poddar)
Managing Director
DIN: 00886181

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CIN NO. U45400DL2007PLC167397

K.N. GUTGUTIA & CO.

CHARTERED ACCOUNTANTS

NEW DELHI : KOLKATA

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Website : www.cakng.com

Limited review report on unaudited half yearly Consolidated financial results of Kaushalya Logistics Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO
BOARD OF DIRECTORS OF
KAUSHALYA LOGISTICS LIMITED**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Kaushalya Logistics Limited ("the parent")** and its associate together referred to as ("the Group") for the half year ended 30th September, 2024 together with statement of assets and liabilities and statement of cash flow and segment information and the notes thereon (herein after referred as "the Statement") attached herewith. The Statement is being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations").
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 Accounting Standard 25 "*Interim Financial Reporting*" (AS 25"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (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.
4. We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.



K.N. GUTGUTIA & CO.

CHARTERED ACCOUNTANTS

NEW DELHI : KOLKATA

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NEW DELHI-110008

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Website : www.cakng.com

5. The Statement includes the results of **Uddhav Properties Limited** the associate of the Company, which have been reviewed by us.
6. Based on our review conducted and procedures performed as stated in paragraph 3 and 4 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with 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 the Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR K.N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS
FRN 304153E**



**(B.R. GOYAL)
PARTNER
M.NO. 12172**

**UDIN : 24012172BKAAZD2519
DATED: 8th NOVEMBER, 2024
PLACE : NEW DELHI**





KAUSHALYA LOGISTICS

Kaushalya Logistics Limited (formerly known as Kaushalya Logistics Private Limited)
Statement of unaudited Consolidated Financial Results for the half year ended 30st September, 2024

All amounts are in Rupee Lakhs

Particulars	For the half year ended			For the year ended
	30-Sep-24	31-Mar-24	30-Sep-23	31-Mar-24
	Unaudited	Audited	Unaudited	Audited
	I Revenue from operations	47,386.18	58,729.38	87,865.64
II Other income	903.04	711.87	526.01	1,237.89
III Total Revenue (I + II)	48,289.22	59,441.25	88,391.66	147,832.91
IV Expenses:				
Purchases of Stock-in-Trade	45,527.43	53,258.69	79,757.01	133,015.71
Changes in inventories of Stock-in-Trade	(3,684.52)	120.85	1,053.13	1,173.98
Operating Expenses	4,541.90	4,251.72	6,173.34	10,425.06
Employee benefits expense	341.17	288.76	276.36	565.12
Finance costs	391.88	359.31	295.10	654.41
Depreciation and amortization expense	38.82	38.02	34.45	72.47
Other expenses	309.02	391.16	310.15	701.31
Total expenses	47,465.71	58,708.52	87,899.55	146,608.07
V Profit before tax (IV - III)	823.52	732.73	492.11	1,224.84
VI Tax expense:				
(1) Current tax	(186.26)	(157.37)	(94.35)	(251.73)
(2) Deferred tax	(24.93)	(90.99)	32.51	(58.48)
(3) Tax adjustments related to earlier years	-	(4.64)	(0.20)	(4.84)
VII Profit (Loss) for the period (V - VI)	612.32	479.73	430.07	909.79
VIIa Add/(Less); Share in profit/(Loss) of Associates	0.30	(0.25)	0.75	0.50
VIII Consol Profit (Loss) for the period (VII - VIIa)	612.62	479.48	430.81	910.29
IX Paid up equity share capital (FV- Rs. 10)	1,853.00	1,853.00	1,515.00	1,853.00
X Reserve & Surplus	3,618.60			3,005.98
XI Earnings per equity share of Rs. 10 each				
(1) Basic (Rs.)	3.31	2.86	7.64	8.12
(2) Diluted (Rs.)	3.31	2.86	7.64	8.12



For and on behalf of the board
For Kaushalya Logistics Limited.

(Uddhav Poddar) Managing Director
Managing Director
DIN: 00886181

PLACE : NEW DELHI
DATE : 08-11-2024

Kaushalya Logistics Limited

Regd. Off.: 19, Community Centre, First & Second Floor,
East of Kailash, New Delhi - 110065

Tel: +91 11 41326013, 41638121.

email: info@kaushalya.co.in

website: www.kaushalya.co.in

CIN NO. U45400DL2007PLC167397



KAUSHALYA LOGISTICS

Kaushalya Logistics Limited (formerly known as Kaushalya Logistics Private Limited)
Statement of Consolidated Assets & Liabilities as at 30th Sep, 2024

All amounts are in Rupee Lakhs

Particulars	As at 30th Sep, 2024	As at 31st March, 2024
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	1,853.00	1,853.00
(b) Reserves and surplus	3,618.60	3,005.98
(2) Non-current liabilities		
(a) Long-term borrowings	4,202.41	4,321.05
(b) Deferred tax liabilities (Net)	66.54	41.61
(c) Other Long term liabilities	94.08	94.08
(d) Long-term provisions	62.98	59.78
(3) Current liabilities		
(a) Short-term borrowings	3,171.23	2,399.39
(b) Trade payables	12,867.79	3,939.43
(c) Other current liabilities	1,241.66	1,130.57
(d) Short-term provisions	201.04	266.51
TOTAL	27,379.34	17,111.40
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible assets		
(i) Tangible assets	2,882.93	2,916.73
(ii) Intangible assets	-	-
(iii) Capital work in progress	195.23	21.19
(b) Non-current investments	128.36	128.06
(c) Deferred tax assets (net)	-	-
(d) Long-term loans and advances	-	18.53
(e) Other non-current assets	201.93	200.68
(2) Current assets		
(a) Current investments	-	-
(b) Inventories	4,974.97	1,290.45
(c) Trade receivables	7,095.12	2,297.93
(d) Cash and cash equivalents	933.48	1,052.78
(e) Other Bank Balances	10.87	10.56
(f) Short-term loans and advances	7,484.38	6,274.99
(g) Other current assets	3,472.07	2,899.49
Total	27,379.34	17,111.40

PLACE : NEW DELHI
DATE : 08-11-2024



For and on behalf of the board
For Kaushalya Logistics Limited


(Uddhav Poddar)aging Director
Managing Director
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KAUSHALYA LOGISTICS

Kaushalya Logistics Limited (formerly known as Kaushalya Logistics Private Limited)
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th Sep 2024

All amounts are in Rupee Lakhs

Particulars	For the half year ended 30th Sep, 2024	For the half year ended 30th Sep, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) Before tax	823.52	492.11
Adjustment for:		
Depreciation and amortization	38.82	34.45
Finance Cost paid	391.88	295.10
Interest Received	(778.99)	(438.23)
Return on Investment	(12.91)	(17.72)
(Profit)/ Loss on sale/discrad of FA	-	-
	<u>(361.19)</u>	<u>(126.40)</u>
Operating profit before working capital changes	462.32	365.71
Adjustment for:		
(Increase)/Decrease in receivables	(2,970.31)	(408.01)
Increase/(Decrease) in payables/provision	8,977.19	(945.84)
(Increase)/Decrease in Inventories	(3,684.52)	1,053.13
	<u>2,322.36</u>	<u>(300.72)</u>
Cash generated from operations	2,784.68	64.99
Direct taxes paid	(186.26)	(94.56)
Net cash Inflow/(outflow) from operating activities (A)	2,598.42	(29.56)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(5.01)	(0.95)
Purchase of Property, Plant & Equipment (CWIP)	(174.04)	-
Proceeds from Sale of Property, Plant & Equipment	-	-
Loan & Advances given/ (received back)	(3,591.87)	(1,400.72)
Maturity/Investments in Bank Fixed Deposits	(0.31)	3.96
Investment in properties	-	-
Share in profit/(Loss) of Associates	0.30	0.75
Interest Received	778.99	438.23
Return on Investment	12.91	17.72
Net cash inflow/(outflow) from investing activities (B)	(2,979.04)	(941.01)
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from issue of Shares (net of IPO Expenses)	-	-
Proceeds from/ (repayment of) long term borrowings	(118.65)	1,595.86
Proceeds from/ (repayment of) short term borrowings	771.84	(315.87)
Finance Cost paid	(391.88)	(295.10)
Net Cash Inflow/(Outflow) from financing activities (C)	261.31	984.89
D. Net increase/(decrease) in cash and cash equivalents (A+B+C)	(119.30)	14.31
Cash and cash equivalents at the beginning of the year (Opening balance)	1,052.78	21.51
Cash and cash equivalents at the closing of the year (Closing balance)	933.48	35.82

Foot Note:-

- The above cash flow has been prepared under the Indirect Method as set out in the Accounting Standard-3 Cash flow Statements by The Institute of Chartered Accountants of India.
- Previous year figures have been regrouped/rearranged wherever considered necessary to confirm to make them comparable.
- Cash & Cash Equivalent at the closing of the year includes Cash in hand, Bank Balances, Cheque in hand & Dr. Balance of Overdraft.

PLACE : NEW DELHI
DATE : 08-11-2024



For and on behalf of Board
For Kaushalya Logistics Limited

(Uddhav Poddar)
Managing Director
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KAUSHALYA LOGISTICS

Kaushalya Logistics Limited (formerly known as Kaushalya Logistics Private Limited)

CONSOLIDATED SEGMENT INFORMATION

(Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

Particulars	Half Year Ended			Year Ended
	Sep 30 2024 (UnAudited)	March 31 2024 (Audited)	Sep 30 2023 (Unaudited)	March 31 2024 (Audited)
1 Segment Revenue				
Trade of Electronic Appliances	45,205.84	56,154.40	85,365.12	141,519.51
Service Income	2,180.34	2,601.23	2,500.53	5,101.75
Real-Estate	106.04	115.59	70.00	185.59
Total	47,492.22	58,871.22	87,935.64	146,806.85
Less : Inter segment revenue				
Add : Other Income (Interest, Rent Income, etc.)	797.00	570.04	456.02	1,026.06
Total Revenue	48,289.22	59,441.25	88,391.66	147,832.91
2 Segment results (Profit+)/(Loss)(-) before tax and interest from each segment)				
Trade of Electronic Appliances	224.11	170.49	129.97	300.46
Service Income	355.98	429.51	288.16	717.66
Real-Estate	(67.56)	(84.67)	(34.47)	(119.15)
Total	512.53	515.33	383.65	898.98
Add/(Less) -				
Other Income (Interest, Rent Income, etc.)	797.00	570.04	456.02	1,026.06
Finance Costs	(218.28)	(159.05)	(190.63)	(349.68)
Unallocable Corporate Expenditure	(267.74)	(193.59)	(156.93)	(350.52)
Total Profit/(Loss) before tax	823.52	732.73	492.11	1,224.84
3 Segment assets				
Trade of Electronic Appliances	14,714.15	5,347.69	5,927.37	5,347.69
Service Income	3,535.29	2,873.38	2,074.41	2,873.38
Real-Estate	2,669.31	2,691.47	2,713.57	2,691.47
Total segment assets	20,918.75	10,912.53	10,715.35	10,912.53
Add: Un-allocable corporate assets	6,460.59	6,198.87	4,068.53	6,198.87
Total assets in the Company	27,379.34	17,111.40	14,783.88	17,111.40
4 Segment liabilities				
Trade of Electronic Appliances	13,815.34	4,672.98	5,423.17	4,672.98
Service Income	1,228.91	930.37	432.13	930.37
Real-Estate	3,365.57	3,274.85	3,140.56	3,274.85
Total segment liabilities	18,409.81	8,878.21	8,995.86	8,878.21
Add: Un-allocable corporate liabilities	3,497.92	3,374.22	3,423.79	3,374.22
Total liabilities in the Company	21,907.74	12,252.42	12,419.65	12,252.42



PLACE : NEW DELHI
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For and on behalf of the board
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Statement of unaudited Consolidated Financial Results for the half year ended 30st September, 2024

Notes-

- 1 These financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meeting held on 08th Nov 2024. The Review Report of the Statutory Auditors is being filed with the National Stock Exchange.
- 2 These financial results have been prepared in accordance with the requirements of Accounting Standards specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules 2014, as amended from time to time.
- 3 As per MCA Notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirements of adoption of IND-AS.
- 4 The details of utilization of IPO proceeds of Rs. 2535 lakhs (Amount raised in FY 2023-24) are as follows:

Particulars	Proceeds	Utilisation upto	Utilisation for the period	Unutilisation upto
		31-Mar-24	Apr-Sep 24	30-Sep-24
Repayment of unsecured loans	171.00	135.66	-	35.34
Working capital	1,726.37	864.34	115.00	747.03
General Corporate Purposes (Includes issue related expenses)	637.63	504.36	6.03	127.24
Net proceeds- Total	2535.00	1504.36	121.03	909.61

The Unutilised funds of Rs.9.61 Lakhs from IPO proceed have been kept with ICICI Bank in Escrow Account.

The Unutilised funds of Rs.900.35 Lakhs from IPO proceed have been kept with ICICI Bank in Current Account.

- 5 Earning Per Share: Earning Per Share of the year 2023-24 is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised.
- 6 The figures for the half year ended 31st March 2024 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures of the half year ended 30th September 2023.
- 7 The figures of the corresponding periods have been regrouped/reclassified, wherever necessary to conform to current period classification/presentation.



PLACE : NEW DELHI
DATE : 08-11-2024

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For Kaushalya Logistics Limited
For Kaushalya Logistics Ltd.

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