



KAUSHALYA
LOGISTICS

Date: 02nd July, 2024

To,
The Manager,
National Stock Exchange of India Ltd.
Exchange Plaza, BandraKurla Complex,
Bandra (East)
Mumbai-400051

Symbol: KLL

ISIN: INE0Q2V01012

Sub: Regarding non- submission of Segment details with the Financial Results for year ended 31st March, 2024

Dear Sir/Madam,

With respect to trail mail dated 26th June,2024 regarding clarification sought for non- submission of Segment Details with the Audited Financial Results for the year ended 31.03.2024, this is to inform you that we have not filed the Segment details with the Audited Financial Results for the year ended 31.03.2024 inadvertently.

We were of the opinion that as per the Regulation 15(2)(B) of Securities Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements, Regulations,2015 read with Regulation 17(7) and Schedule II Part A, segment details were not required to be placed before the Board of Directors of the Company listed on SME Platform.

Keeping above in view, we had not filed the Segment details. Now we are submitting the Segment Details on the online platform of NEAPS portal of National Stock Exchange.

We thank you for pointing out our mistake and regret the inconvenience caused. We request you to kindly consider our submission.

Thanking You.

Yours faithfully,

For Kaushalya Logistics Limited

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PODDAR UDDHAV PODDAR
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Uddhav Poddar
Managing Director
DIN: 00886181



KAUSHALYA LOGISTICS

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

STANDALONE SEGMENT INFORMATION

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

Particulars	Half Year Ended			Year Ended	
	March 31 2024 (Audited)	Sep 30 2023 (Unaudited)	March 31 2023 (Unaudited)	March 31 2024 (Audited)	Mar 31 2023 (Audited)
1 Segment Revenue					
Trade of Electronic Appliances	56,154.40	85,365.12	50,230.50	141,519.51	57,264.13
Service Income	2,601.23	2,500.53	2,814.65	5,101.75	5,198.22
Real-Estate	115.59	70.00	46.32	185.59	76.43
Total	58,871.22	87,935.64	53,091.47	146,806.85	62,538.78
Less : Inter segment revenue					
Add : Other Income (Interest, Rent Income, etc.)	570.04	456.02	211.67	1,026.06	677.63
Total Revenue	59,441.25	88,391.66	53,303.14	147,832.91	63,216.41
2 Segment results (Profit+)/(Loss)(-) before tax and interest from each segment)					
Trade of Electronic Appliances	170.49	129.97	135.46	300.46	299.09
Service Income	429.51	288.16	376.86	717.66	585.19
Real-Estate	(84.67)	(34.47)	(17.76)	(119.15)	(38.17)
Total	515.33	383.65	494.56	898.98	846.12
Add/(Less) -					
Other Income (Interest, Rent Income, etc.)	570.04	456.02	211.67	1,026.06	677.63
Finance Costs	(159.05)	(190.63)	(198.36)	(349.68)	(311.87)
Unallocable Corporate Expenditure	(193.59)	(156.93)	(158.15)	(350.52)	(275.58)
Total Profit/(Loss) before tax	732.73	492.11	349.72	1,224.84	936.30
3 Segment assets					
Trade of Electronic Appliances	5,347.69	5,927.37	6,435.68	5,347.69	6,435.68
Service Income	2,873.38	2,074.41	2,195.11	2,873.38	2,195.11
Real-Estate	2,691.47	2,713.57	2,735.67	2,691.47	2,735.67
Total segment assets	10,912.53	10,715.35	11,366.46	10,912.53	11,366.46
Add: Un-allocable corporate assets	6,192.33	4,061.74	2,697.35	6,192.33	2,697.35
Total assets in the Company	17,104.86	14,777.09	14,063.82	17,104.86	14,063.82
4 Segment liabilities					
Trade of Electronic Appliances	4,672.98	5,423.17	6,459.79	4,672.98	6,459.79
Service Income	930.37	432.13	441.62	930.37	441.62
Real-Estate	3,274.85	3,140.56	2,339.83	3,274.85	2,339.83
Total segment liabilities	8,878.21	8,995.86	9,241.24	8,878.21	9,241.24
Add: Un-allocable corporate liabilities	3,374.22	3,423.79	2,894.98	3,374.22	2,894.98
Total liabilities in the Company	12,252.42	12,419.65	12,136.22	12,252.42	12,136.22

Notes to Segment Information :

Investment in properties are reclassified from Investment to Building (Property, Plant & Equipment) as on 01-Apr-23 (Real Estate Segment).
However Segment Assets for Real estate shown for 30-Sep-22 & 31-Mar-23 as well.

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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)

CONSOLIDATED SEGMENT INFORMATION

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

Particulars	Half Year Ended			Year Ended	
	March 31 2024 (Audited)	Sep 30 2023 (Unaudited)	March 31 2023 (Unaudited)	March 31 2024 (Audited)	Mar 31 2023 (Audited)
1 Segment Revenue					
Trade of Electronic Appliances	56,154.40	85,365.12	50,230.50	141,519.51	57,264.13
Service Income	2,601.23	2,500.53	2,814.65	5,101.75	5,198.22
Real-Estate	115.59	70.00	46.32	185.59	76.43
Total	58,871.22	87,935.64	53,091.47	146,806.85	62,538.78
Less : Inter segment revenue					
Add : Other Income (Interest, Rent Income, etc.)	570.04	456.02	211.67	1,026.06	677.63
Total Revenue	59,441.25	88,391.66	53,303.14	147,832.91	63,216.41
2 Segment results (Profit(+)/(Loss)(-) before tax and interest from each segment)					
Trade of Electronic Appliances	170.49	129.97	135.46	300.46	299.09
Service Income	429.51	288.16	376.86	717.66	585.19
Real-Estate	(84.67)	(34.47)	(17.76)	(119.15)	(38.17)
Total	515.33	383.65	494.56	898.98	846.12
Add/(Less) -					
Other Income (Interest, Rent Income, etc.)	570.04	456.02	211.67	1,026.06	677.63
Finance Costs	(159.05)	(190.63)	(198.36)	(349.68)	(311.87)
Unallocable Corporate Expenditure	(193.59)	(156.93)	(158.15)	(350.52)	(275.58)
Total Profit/(Loss) before tax	732.73	492.11	349.72	1,224.84	936.30
3 Segment assets					
Trade of Electronic Appliances	5,347.69	5,927.37	6,435.68	5,347.69	6,435.68
Service Income	2,873.38	2,074.41	2,195.11	2,873.38	2,195.11
Real-Estate	2,691.47	2,713.57	2,735.67	2,691.47	2,735.67
Total segment assets	10,912.53	10,715.35	11,366.46	10,912.53	11,366.46
Add: Un-allocable corporate assets	6,198.87	4,068.53	2,703.40	6,198.87	2,703.40
Total assets in the Company	17,111.40	14,783.88	14,069.86	17,111.40	14,069.86
4 Segment liabilities					
Trade of Electronic Appliances	4,672.98	5,423.17	6,459.79	4,672.98	6,459.79
Service Income	930.37	432.13	441.62	930.37	441.62
Real-Estate	3,274.85	3,140.56	2,339.83	3,274.85	2,339.83
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Add: Un-allocable corporate liabilities	3,374.22	3,423.79	2,894.98	3,374.22	2,894.98
Total liabilities in the Company	12,252.42	12,419.65	12,136.22	12,252.42	12,136.22

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