

Date: 14th November, 2024

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/ Madam,

Sub: Newspaper publication of Unaudited Standalone and Consolidated Financial Statements of the Company for the quarter and half year ended 30th September, 2024.

Pursuant to Regulation 47(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith copy of newspapers publication pertaining to the Unaudited Standalone and Consolidated Financial Statements of the Company for the quarter and half year ended 30th September, 2024, published in Business Standard (All India edition) and Arthik Lipi (Regional) newspapers

This is for your information and record
Thanking You,

Yours Faithfully
For Kaushalya Infrastructure Dev. Corp. Ltd.

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

Enc.: As above

MAHAMAYA STEEL INDUSTRIES LIMITED CIN: L27107CT1988PLC004607								
Regd. Office: Plot No. B/8-9, Sector C, Sarora, Urfal Industrial Complex, Rajpur 493 221 (C.G.) E-mail: cs@mahamayagroup.in Website: www.mahamayagroup.in, Ph.+91-771-4910058 EXTRACT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2024 Rs. in Lacs								
S. No.	STANDALONE QUARTER ENDED		STANDALONE SIX MONTHS ENDED		CONSOLIDATED QUARTER ENDED		CONSOLIDATED SIX MONTHS ENDED	
	30.09.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited
1	15473.75	18588.02	36592.20	15486.67	18588.02	36592.20	15486.67	18588.02
2	42.07	152.50	150.41	42.07	152.50	150.41	42.07	152.50
3	20.84	109.34	97.57	22.67	155.13	110.09	20.84	109.34
4	20.84	109.34	97.57	22.67	155.13	110.09	20.84	109.34
5	1,643.44	1,643.44	1,643.44	1,643.44	1,643.44	1,643.44	1,643.44	1,643.44
6	0.13	0.67	0.59	0.14	0.94	0.67	0.13	0.67
7	0.13	0.67	0.59	0.14	0.94	0.67	0.13	0.67

Note: The above is an extract of the detailed format of results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The details in the prescribed format of the results are available on the websites of the Stock Exchange (www.bseindia.com, www.nseindia.com) and the Company. (www.mahamayagroup.in)

Place: Rajpur
Date: 13.11.2024

Mahamaya Steel Industries Limited
Rajesh Agrawal Managing Director DIN: 00806417

NIRLON LIMITED (CIN L17120MH1958PLC011045)						
Registered Office: Pahadi Village, off the Western Express Highway, Goregaon (East), Mumbai 400 063. Tele No.: + 91 (022) 4028 1919/ 2685 2257/58/59 Fax No.: + 91 (022) 4028 1940 Email: info@niriontd.com, Website: www.niriontd.com						
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER, 2024 (₹ in Lakhs)						
Sr. No.	Particulars	Quarter ended		Six Months ended		Year ended
		30-Sep-24 Unaudited	30-Jun-24 Unaudited	30-Sep-23 Unaudited	30-Sep-24 Unaudited	30-Sep-23 Unaudited
1	Income:					
	(a) Revenue from operations	16,020.61	15,650.65	14,941.72	31,671.26	29,767.33
	(b) Other income	232.31	138.65	119.67	370.96	200.33
	Total income	16,252.92	15,789.30	15,061.39	32,042.22	29,967.66
2	Expenses:					
	(a) Employee benefits expense	143.61	139.99	135.24	283.60	275.14
	(b) Finance costs	2,973.72	2,966.98	3,026.29	5,940.70	6,041.09
	(c) Depreciation and amortisation expenses	1,436.63	1,409.92	1,389.41	2,846.55	2,773.48
	(d) Property Management Expenses	1,383.13	1,304.49	1,286.28	2,687.62	2,365.19
	(e) Other expenses	1,631.90	2,177.72	1,555.29	3,809.62	3,555.92
	Total expenses	7,568.99	7,999.10	7,392.51	15,568.09	15,010.82
3	Profit before tax (1-2)	8,683.93	7,790.20	7,668.88	16,474.13	14,956.84
4	Tax expense					
	(a) Current Tax	1,517.98	1,361.00	1,339.91	2,878.98	2,613.26
	(b) Deferred Tax	1,517.31	1,446.00	1,080.60	2,963.31	2,117.19
	Total tax expense	3,035.29	2,807.00	2,420.51	5,842.29	4,730.45
5	Profit after tax (3-4)	5,648.64	4,983.20	5,248.37	10,631.84	10,226.39
6	Other comprehensive income					
	Items that will not be reclassified to profit and loss (net of tax)	-	-	-	-	0.17
7	Total comprehensive income (5+6)	5,648.64	4,983.20	5,248.37	10,631.84	10,226.39
8	Paid-up equity share capital (Face value of ₹ 10/- per share)	9,011.80	9,011.80	9,011.80	9,011.80	9,011.80
9	Other Equity					28,293.24
10	Earnings per share (EPS) of ₹ 10/- each (not annualised)					
	(a) Basic (₹)	6.27	5.53	5.82	11.80	11.35
	(b) Diluted (₹)	6.27	5.53	5.82	11.80	11.35

See accompanying notes to the financial results

UNAUDITED STATEMENT OF CASH FLOWS (INR In Lakhs)			
Particulars	Six Months ended		Six Months ended
	September 30, 2024	September 30, 2024	September 30, 2024
Cash Flow from operating activities:			
Profit before tax	16,474.13	14,956.84	14,956.84
Adjustments for:			
Depreciation and amortisation expense	2,846.55	2,773.48	2,773.48
Amortisation of marketing fees	933.00	840.22	840.22
Lease equalisation income	244.69	75.84	75.84
Rental income on discounting of security deposits	1,020.72	888.39	888.39
Finance costs	5,940.70	6,041.09	6,041.09
Interest income	(370.96)	(189.61)	(189.61)
Net cashflow from / (used) in operating activities	26,606.09	25,547.65	25,547.65
Income taxes paid	(2,900.89)	(2,746.28)	(2,746.28)
Net cashflow from / (used) in operating activities	23,705.20	22,801.37	22,801.37
Cash flows from investing activities			
Purchase of property, plant and equipments and investment properties including capital work in progress	(1,098.72)	(3,945.22)	(3,945.22)
Interest received	305.11	189.61	189.61
Investments in fixed deposits (net)	(11,505.00)	(60.81)	(60.81)
Net cashflow from / (used) in investing activities	(12,298.61)	(3,816.42)	(3,816.42)
Cash flows from financing activities			
Dividend paid	(9,912.98)	(9,912.98)	(9,912.98)
Interest and other borrowings cost including interest capitalized	(4,981.82)	(6,013.71)	(6,013.71)
Net cashflow from / (used) in financing activities	(14,894.80)	(15,926.69)	(15,926.69)
Net increase (decrease) in cash and cash equivalents	(3,488.21)	(3,058.26)	(3,058.26)
Cash and cash equivalents as at April 1 (Opening Balance)	5,393.17	1,725.49	1,725.49
Cash and cash equivalents as at September 30 (Closing Balance)	1,904.96	4,783.75	4,783.75

STATEMENT OF ASSETS AND LIABILITIES (₹ in Lakhs)			
Particulars	As at 30-Sep-24		As at 31-Mar-24
	(Unaudited)	(Audited)	(Audited)
ASSETS			
Non-current assets			
(a) Property, plant and equipments	41.93	42.60	42.60
(b) Capital work-in-progress	182.09	261.67	261.67
(c) Investment properties	1,88,028.33	1,90,953.54	1,90,953.54
(d) Financial assets			
(i) Other financial assets	994.12	958.02	958.02
(e) Non-current tax assets (net)	2,842.81	2,842.81	2,842.81
(f) Other non-current assets	8,609.06	9,738.98	9,738.98
Total non-current assets	2,00,698.34	2,04,797.62	2,04,797.62
Current assets			
(a) Financial assets			
(i) Trade receivables	519.02	319.80	319.80
(ii) Cash and cash equivalents	1,904.96	5,393.17	5,393.17
(iii) Bank balances other than (ii) above	20,946.19	702.05	702.05
(iv) Other financial assets	203.94	287.36	287.36
(b) Other current assets	2,617.01	1,121.87	1,121.87
Total current assets	26,191.12	7,824.25	7,824.25
Total assets	2,26,889.46	2,12,621.87	2,12,621.87
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	9,011.80	9,011.80	9,011.80
(b) Other equity	29,012.10	28,293.24	28,293.24
Total equity	38,023.90	37,305.04	37,305.04
LIABILITIES			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	1,14,584.43	1,14,557.75	1,14,557.75
(ii) Other financial liabilities	16,678.08	16,895.53	16,895.53
(b) Provisions	35.14	30.84	30.84
(c) Deferred tax liabilities (net)	22,594.58	19,631.99	19,631.99
(d) Other non current liabilities	4,066.28	4,741.60	4,741.60
Total non-current liabilities	1,57,958.51	1,55,857.71	1,55,857.71
Current liabilities			
(a) Financial liabilities			
(i) Trade payables			
Total outstanding dues of micro enterprises and small enterprises	77.60	15.94	15.94
Total outstanding dues of trade payable other than micro enterprises and small enterprises	1,042.75	1,318.52	1,318.52
(ii) Other financial liabilities	23,683.43	13,783.64	13,783.64
(b) Other current liabilities	4,773.89	2,990.63	2,990.63
(c) Provisions	15.01	14.81	14.81
(d) Current tax liabilities (net)	1,314.37	1,335.58	1,335.58
Total current liabilities	30,907.05	19,459.12	19,459.12
Total liabilities	1,88,865.56	1,75,316.83	1,75,316.83
Total equity and liabilities	2,26,889.46	2,12,621.87	2,12,621.87

See accompanying notes to the financial results

Note: 1. The results of the quarter and six months ended September 30, 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on November 12, 2024.
2. The Company has determined "licensing of investment properties" as a reportable segment as evaluated by the chief operating decision makers for allocation of resources and assessing the performance. There are no other reportable segment as per Ind AS - 108 - Operating Segment. Accordingly, no segment information has been disclosed.
3. The shareholders of the Company in their meeting held on September 24, 2024 approved the final dividend of ₹ 11 per share aggregating to ₹ 9,912.98 Lakhs for the financial year 2023-24. The said dividend was paid on October 3, 2024.

For and on behalf of Board of Directors of
NIRLON LIMITED
Sd/-
RAHUL V. SAGAR
Executive Director & CEO
DIN : 388980

Place : Mumbai
Date : November 12, 2024

Rameshwar Media

KAUSHALYA INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED CIN: L51216WB1992PLC055629							
Regd. Office: HB - 170, Sector-III, Salt Lake, Kolkata - 700 106, E-mail- info@kaushalya.net, Ph.: 033-2334 4148 Extract of Financial Results for the Quarter and Year ended September 30, 2024 (₹ In Lakh, except per share data)							
Sl. No.	Particulars	Standalone			Consolidated		
		Quarter Ended 30-09-2024 (Unaudited)	Quarter Ended 30-06-2024 (Unaudited)	Year Ended 31-03-2024 (Audited)	Quarter Ended 30-09-2024 (Unaudited)	Quarter Ended 30-06-2024 (Unaudited)	Year Ended 31-03-2024 (Audited)
1	Total Income from Operations	3.63	2.20	14.43	3.63	2.20	14.43
2	Net Profit / (Loss) for the period (before tax Exceptional and/or Extraordinary Items)	(37.24)	(37.21)	1,347.40	(24.76)	(25.97)	1,383.03
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	(37.24)	(37.21)	1,347.40	444.72	(10.98)	1,782.78
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	(47.85)	(45.42)	1,082.86	430.84	(22.09)	1,510.37
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(47.85)	(45.42)	1,082.86	430.84	(22.09)	1,510.37
6	Equity Share Capital	-	-	3,463.06	-	-	3,463.06
7	Reserve as shown in the Audited Balance Sheet of the previous year	-	-	1,686.82	-	-	3,732.03
8	Earning Per 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)	(13.81)	(13.12)	312.69	124.41	(6.38)	436.14

Note: 1. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on Stock Exchanges website (www.bseindia.com, www.nseindia.com) and Company's website (www.kaushalya.net).
2. The above standalone/ consolidated results, reviewed by the Audit Committee, were approved by the Board of Directors at its meeting held on November 13, 2024.

For and on behalf of the Board
Sd/-
Mahesh Mehra
Whole-time Director

Place : Kolkata
Date : November 13, 2024

HIMADRI CREDIT & FINANCE LIMITED CIN: L65921WB1994PLC062875						
Regd. Off: 23A, Netaji Subhas Road, 8th Floor, Kolkata - 700 001. Email: hcdl@himadri.com, Website: www.himadricredit.in Ph No: (033) 2230-4363/ 9953 Extract of Unaudited Financial Results for the quarter and six months ended September 30, 2024 (Rs. in Lacs)						
Sr. No.	Particulars	Quarter Ended		Year to Date Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)
1	Total income	173.13	66.80	58.30	239.93	118.87
2	Net profit / (loss) for the period (before tax, exceptional and/or extraordinary items)	167.90	60.32	49.68	228.22	104.60
3	Net profit / (loss) for the period after tax (before exceptional and/or extraordinary items)	140.79	(71.72)	37.15	69.07	86.91
4	Net profit / (loss) for the period after tax (after exceptional and/or extraordinary items)	140.79	(71.72)	37.15	69.07	86.91
5	Total comprehensive income for the period/year (comprising net profit after tax and other comprehensive income after tax)	4,241.41	1,041.84	1,417.80	5,283.25	2,151.03
6	Paid up equity share capital	300.02	300.02	300.02	300.02	300.02
7	Other equity					8,146.37
8	Earnings per equity share (before and after extraordinary items) (of ₹ 10/- each) (not annualised) :					
	Basic & diluted (₹)	4.69	(2.39)	1.24	2.30	2.90

Note: 1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 November 2024. The Statutory Auditor have carried out a limited review on the above financial results for the quarter and six months ended 30 September 2024.
2. The Company is primarily engaged in the business of investing and financing and accordingly there are no separate reportable segment as per Ind AS - 108 "Operating Segment".
3. The above is an extract of the detailed format of Un-audited Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Un-audited Financial Results are available on the websites of Stock Exchanges at www.cse-india.com and on the Company's website at www.himadricredit.in.

On behalf of the Board of Directors
Sd/-
AMIT CHOUDHARY
Director
DIN: 00152358

Place : Kolkata
Date : The 13th day of November, 2024

LOTUS EYE HOSPITAL AND INSTITUTE LIMITED CIN: L85110TZ1997PLC007783						
REGISTERED OFFICE: 770/12, AVINASHI ROAD, AERODROME POST, COIMBATORE 641 014 PHONE NO.: 0422-4229900, 4229999, FAX: 0422-2627193, E-MAIL: companysecretary@lotuseye.org, WEBSITE: www.lotuseye.org EXTRACTS OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2024 (Rs. In Lakhs)						
Sl. No.	Particulars	Quarter ended on		Half year ended		Year ended
		30-09-2024 (Un-audited)	30-06-2024 (Un-audited)	30-09-2023 (Un-audited)	30-09-2023 (Un-audited)	31-03-2024 (Audited)