Date: - 12.11.2026

To,
The Manager,
Listing Department
The National Stock Exchange of India Ltd.
Exchange plaza, BKC, Bandra (E)
Mumbai-MH 400051.

REF: - (ISIN- INE0MOT01016) NSE Symbol - KANDARP

Sub:-Outcome of the 03rd Board Meeting of Company for FY 2026-27 held on 12.11.2026

Dear Sir,

With reference to the subject, this is to inform you that the 03rd Meeting of Board of Directors of "Kandarp Digi Smart BPO Limited" held on today i.e. 12.11.2026 from 02.00 pm to 02.20 pm at the corporate office at C-69, Sector 2, Gautam Budh Nagar, Noida 201301, India. The Board has taken inter-alia the following decisions:

1. Board has approved Un-Audited Standalone Financial Results for the half year ended on 30th, September 2026, as Required under Regulation 33 (3) (a) SEBI (LODR) Regulations, 2015.

You are requested to please take on record our above said information for your reference.

Thanking you,
Yours faithfully

For Kandarp Digi Smart BPO Limited

DIMPLE JAIN
Digitally signed by DIMPLE JAIN
Date: 2026.11.12 14:21:11 +05'30'

Dimple Jain
Company Secretary
A66991

KARMV AND COMPANY
CHARTERED ACCOUNTANTS
(Formerly KAILASH AND COMPANY)

Flat No. 35, GF, Sector-14, Pkt.-1,
Dwarka, New Delhi-110075
Ph. : +91-11-47084860
Cell. : +91-8750947770 (O)
+91-9891327898 (P)
E-mail : kailash@karmv.com

Independent Auditors' Limited Review Report on Unaudited Half yearly financial Results of KANDARP DIGI SMART BPO LTD in pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors

Kandarp Digi Smart BPO Ltd

We have reviewed the accompanying statement of unaudited financial results of **Kandarp Digi Smart BPO Ltd** ("The Company") for the half year ended 30th September, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. 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 applicable accounting standards notified under section 133 of the Companies Act, 2013 read with rule 7 of Companies (Accounts) Rules , 2014 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) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For & on behalf of
M/s KARMV And Company
Chartered Accountants
FRN: 023022N



CA Kailash Kumar
(Partner)
M.No.511322
UDIN: 26511322GXEDWT8564
Place: NEW DELHI
Date: 12th November, 2026

KANDARP DIGI SMART BPO LIMITED

(Formerly Kandarp Management Services Pvt. Ltd.)

Head Office : Plot No. - 69 & 70, Block-C, Sector-2, Noida - 201301 (U.P.)
Ph. :+0120-4089107, www.kdsbpo.com

Company : Kandarp Digi Smart BPO Ltd
NSE symbol : Kandarp
Result Period : 01-April 2026 to 30 Sep 2026
Result type: Un-Audited

Particulars	For the Half Year ended	For the Half Year ended	For the Half Year ended	Year to date figures for the Previous year ended
	30/09/2026	30/09/2025	31/03/2026	31.03.2026
	(Un-Audited)	(Un-Audited)	(Audited)	(Audited)
	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)
Revenue from operations	2401.42	2338.79	1634.96	3973.75
Other Income	0.00	0.00	8.70	8.70
Tota Income III (I+II)	**2401.42**	**2338.79**	**1643.66**	**3982.45**
Expenses:	0.00			
Cost of Material Consumed	0.00	0.00	0.00	0.00
Purchase of stock-in-trade	0.00	0.00	0.00	0.00
Change in inventories of finished goods, work-in-progess and stock in trade and work in progress	0.00	0.00	0.00	0.00
Employee benefits expenses	2200.62	2095.91	1371.26	3467.17
Finance costs	15.86	21.56	20.25	41.81
Depreciation and amortisation	35.90	67.14	5.56	72.70
Other Expenditure	30.47	54.17	65.23	119.41
Total Expenditure IV	**2282.85**	**2238.78**	**1462.30**	**3701.08**
Profit before exceptional and extraordinary items and tax (III-IV)	118.57	100.01	181.36	281.37
Exceptional items	0.00	0.00	0.00	0.00
Profit before extraordinary items and tax (III-IV)	118.57	100.01	181.36	281.37
Extraordinary Items	0.00	0.00	0.00	0.00
Profit before tax	118.57	100.01	181.36	281.37
Tax Expense				
Current Tax	30.83	26.00	47.15	73.16
Deferred Tax	0.00	2.00	20.88	22.88
Total Tax Expenses	**30.83**	**28.00**	**68.03**	**96.04**
Net Profit Loss for the period from continuing operations	87.74	72.01	113.33	185.33
Profit/(loss) from Discontinued operations (after tax)	0.00	0.00	0.00	0.00
Net Profit / (Loss) for the period	87.74	72.01	113.33	185.33
Details of Equity Share Captial				
Face Value (in Rs))	10.00	10.00	10.00	10.00
Paid-up Equity Share Capital (in Lakhs)	897.30	897.30	897.30	897.30
Basic EPS before Tax Extraordinary Items(in Rs.)	1.32	1.11	1.26	2.05
Diluted EPS before Tax Extraordinary Items (In Rs.)	1.32	1.11	1.26	2.05
Basic EPS after Tax Extraordinary Items (In Rs.)	0.98	0.80	1.26	2.05
Diluted EPS after Tax Extraordinary Items (In Rs.)	0.98	0.80	1.26	2.05
Public Shareholding(number of share)	3700000	3700000	3700000	3700000
Public Shareholding (%)	41.23%	41.23%	41.23%	41.23%
promoter & promoter group Number of share pledged/Encumbered	0	0	0	0
promoter & promoter group shares Pledge/Encumbered (as a %of total shareholding of promoter and promoter Group)	0	0	0	0
promoter & promoter group shares Pledge/Encumbered (as a %of total share capital of the company)	0	0	0	0
promoter & promoter group Number of share Non -encumbered	**5273000**	**5273000**	**5273000**	**5273000**
promoter & promoter group share Non-encumbered (as a %of total shareholding of promoter and promoter Group)	100%	100%	100%	100%
promoter & promoter group share Non-encumbered (as a % total share capital of the company)	58.77%	58.77%	58.77%	58.77%

Notes on Account forming integral part of this Profit & Loss Statement.

For and On behalf of
Kandarp Digi Smart BPO Ltd

Meenakshi Pathak

Meenakshi Pathak
DIN: 02009605
Whole Time Director
Place:- New Delhi
Date :- 12.11.2026

KANDARP DIGI SMART BPO LIMITED DELHI

KANDARP DIGI SMART BPO LIMITED

(Formerly Kandarp Management Services Pvt. Ltd.)

Head Office : Plot No. - 69 & 70, Block-C, Sector-2, Noida - 201301 (U.P.)
Ph. :+0120-4089107, www.kdsbpo.com

Rs. In Lakhs

KANDARP DIGI SMART BPO LTD.

(Formerly Known as Kandarp Management Services Private Limited)

CASH FLOW STATEMENT

FOR THE YEAR ENDING 30TH SEPTEMBER, 2026

Particulars	FY 30th SEP-26 Amounts		FY 2025-26 Amounts	
	(Rs. In Lakhs)			
Profit before taxation and Extra ordinary items	118.57		281.37	
Adjustments for:			1.38	
Depreciation	35.90		72.70	
Interest income	-		(8.70)	
Interest Paid	15.86		41.81	
Adjustments during the period for:			21.12	
Changes in Working Capital:				
(Increase) / Decrease in Trade Receivables	186.44		(960.06)	
(Increase) / Decrease in Other Current Assets	(113.77)		12.57	
(Increase) / Decrease in Other non Current Assets			-	
Increase / (Decrease) in Trade Payables	(451.07)		244.78	
Increase / (Decrease) in Short term Provisions	32.86		12.41	
Increase / (Decrease) in Other Current Liabilities	16.40		127.39	
Cash generated from operations	**(158.81)**		**(153.23)**	
Income taxes paid/ Adjustment	(30.83)		(73.16)	
Net cash from operating activities		***(189.64)***		**(226.39)**
	-		-	
Cash flows from investing activities				
Sale / (Purchase) of Tangible Assets			(1.00)	
Capital work in progress			(60.00)	
Sale / (Purchase) of Intangible Assets			60.00	
(Increase) / Decrease in Short term Loan and Advances	(27.85)		(409.76)	
Cureent Investment			-	
Interest income			8.70	
Net cash used in investing activities		**(27.85)**		**(402.05)**
Cash flows from financing activities				
Bonus Equity Share Issued				
Increase / (Decrease) in short-term borrowings	1.07		(3.07)	
Increase / (Decrease) in long-term borrowings	-		(62.69)	
Interest Paid	(15.86)		(41.81)	
Money received against Warrants issued			846.45	
Equity Share Issued				
Security Premium				
Net cash used in financing activities		***(14.79)***		738.88
Net increase in cash and cash equivalents		**(232.28)**		**110.44**
Cash and cash equivalents at beginning of period		**240.04**		**129.59**
Cash and cash equivalents at end of period		**7.76**		**240.04**

As per our audit report of even date attached herewith
For & On Behalf of Board of Directors
Kandarp Digi Smart BPO Ltd

Meenakshi Pathak

KANDARP DIGI SMART BPO LIMITED DELHI

Meenakshi Pathak
DIN: 02009605
Whole Time Director
Place:- New Delhi
Date :- 12.11.2026

KANDARP DIGI SMART BPO LIMITED

(Formerly Kandarp Management Services Pvt. Ltd.)

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Ph. :+0120-4089107, www.kdsbpo.com

KANDARP DIGI SMART BPO LTD.
BALANCE SHEET AS AT 30TH SEPTEMBER, 2026
CIN L74899DL2001PLC109565

	Particulars	As at 30th Sep., 2026 (Rs In Lakhs)	As at 31st March, 2026 (Rs In Lakhs)
I.	**ASSETS**		
(1)	**Non-Current Assets**		
	Property Plant & Equipments and Intangible assets		
	(a) Tangible assets	25.88	30.64
	(b) Intangible assets	415.40	446.55
	(c) Capital Work in Progress	501.62	501.62
(2)	**Current assets**		
	(a) Trade receivables	2,265.72	2,452.16
	(b) Cash and cash equivalents	7.76	240.04
	(c) Short term loans and advances	574.42	546.57
	(d) Other current assets	216.98	103.21
	TOTAL	**4,007.78**	**4,320.79**
II.	**EQUITY AND LIABILITIES**		
(1)	**Shareholders' Funds**		
	(a) Share capital	897.30	897.30
	(b) Money received against Warrants issued	846.45	846.45
	(c) Other Equity	1,361.51	1,273.78
(2)	**Non-current Liabilities**		
	(a) Long-term borrowings		-
	(b) Deferred tax assets (Net)	54.46	54.46
(3)	**Current Liabilities**		
	(a) Short-term borrowings	355.11	354.04
	(b) Trade payables	111.88	562.95
	(c) Other current liabilities	214.89	198.49
	(d) Short-term provisions	166.18	133.32
	TOTAL	**4,007.78**	**4,320.79**

Notes on Account forming integral part of this Profit & Loss Statement.

For and On behalf of

Kandarp Digi Smart BPO Ltd

Meenakshi Pathak

Meenakshi Pathak
DIN: 02009605
Whole Time Director
Place:- New Delhi
Date :- 12.11.2026

KANDARP DIGI SMART BPO LIMITED DELHI

KANDARP DIGI SMART BPO LIMITED
(Formerly Kandarp Management Services Pvt. Ltd.)
Head Office : Plot No. - 69 & 70, Block-C, Sector-2, Noida - 201301 (U.P.)
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Notes to the Standalone Financial Results for the Half-year ended 30st September 2026

1. The Financial Results have been prepared in accordance with the Generally Accepted Accounting Standards as notified under section 133 of the Companies Act 2013("Act") read thereunder and other accounting principles generally accepted in India as amended from time to time.

2. The above Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 12th 2026.

3. Figures of Previous year/ period have been regrouped/recast wherever necessary, in order to make them comparable.

4. The standalone financial results are rounded to nearest Lakhs, except when otherwise indicated. An amount represented by '0' (Zero) construes a value less than Rupees fifty thousand.

5. The Company does not have separate reportable segments as per the Accounting Standard 17.

The results for half year 30th Sep 2026, are available on the National Stock Exchange of India Limited website (URL: www.nseindia.com) and on the Company's website (URL: https://www.kdsbpo.com /investors).

For Kandarp Digi Smart BPO Limited

Meenakshi Pathak

KANDARP DIGI SMART BPO LIMITED DELHI

Meenakshi Pathak
Whole Time Director
Din: 02009605

Date:-12/11/2026

Place:-New Delhi