



Date: - 13.11.2025

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 2025-26 held on 13.11.2025

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. 13.11.2025 from 01.00 pm to 03.10 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 2025, 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
Company Secretary
A66991



KARMV AND COMPANY
CHARTERED ACCOUNTANTS
(Formerly KAILASH AND COMPANY)

Flat No. 35, GF, Sector-14, Pkt.-1,
Dwarka, New Delhi-110075
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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, 2025, 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: 25511322BMJKYL3730

Place: NEW DELHI
Date: 13th November, 2025



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 2025 to 30 Sep 2025
Result type: Un-Audited

Particulars	For the Half Year ended 30/09/2025 (Un-Audited) (Rs. In Lakhs)	For the Half Year ended 30/09/2024 (Un-Audited) (Rs. In Lakhs)	For the Half Year ended 31/03/2025 (Audited) (Rs. In Lakhs)	Year to date figures for the Previous year ended 31.03.2025 (Audited) (Rs. In Lakhs)
Revenue from operations	2338.79	861.34	1572.24	2433.58
Other Income	0.00	0.00	5.11	5.11
Total Income III (I+II)	2338.79	861.34	1577.35	2438.69
Expenses:	0.00	0.00	0.00	0.00
Cost of Material Consumed	0.00	0.00	0.00	0.00
Purchase of stock-in-trade				
Change in inventories of finished goods, work-in-progress and stock in trade and work in progress	0.00	0.00	0.00	0.00
Employee benefits expenses	45.91	56.55	54.21	110.76
Finance costs	21.56	24.30	23.05	47.35
Depreciation and amortisation	67.14	31.12	42.02	1953.50
Other Expenditure	2104.17	703.11	1250.39	80.36
Total Expenditure IV	2238.78	815.08	1369.67	2191.98
Profit before exceptional and extraordinary items and tax (III-IV)	100.01	46.26	207.68	246.71
Exceptional items	0.00	0.00	2.69	0.00
Profit before extraordinary items and tax (III-IV)	100.01	46.26	204.99	246.71
Extraordinary Items	0.00	0.00	0.00	2.69
Profit before tax	100.01	46.26	204.99	244.02
Tax Expense				
Current Tax	26.00	11.56	53.76	63.45
Deferred Tax	2.00	7.17	19.32	24.61
Total Tax Expenses	28.00	18.73	73.08	88.06
Net Profit Loss for the period from continuing operations	72.01	27.53	131.91	155.97
Profit/(loss) from Discontinued operations (after tax)	0.00	0.00	0.00	0.00
Net Profit / (Loss) for the period	72.01	27.53	131.91	155.97
Details of Equity Share Capital				
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.)	1.11	0.52	1.47	1.74
Diluted EPS before Tax Extraordinary Items (in Rs.)	1.11	0.52	1.47	1.74
Basic EPS after Tax Extraordinary Items (in Rs.)	0.80	0.31	1.74	1.13
Diluted EPS after Tax Extraordinary Items (in Rs.)	0.80	0.31	1.74	1.13
	2700000	2700000	3700000	2700000
Public Shareholding(number of share)				
Public Shareholding (%)	30.09%	30.09%	41.23%	30.09%
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	6273000	6273000	5273000	6273000
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)	69.91%	69.91%	58.77%	69.91%

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 :- 13/11/2025





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, 2025

Particulars	FY 30th SEP-25		FY 2024-25	
	Amounts		Amounts	
	(Rs. In Lakhs)			
Profit before taxation and Extra ordinary items	100.01		251.24	
Adjustments for:				
Depreciation	67.14		73.14	
Interest income	-		(5.11)	
Interest Paid	21.56		47.35	
Adjustments during the period for:			12.11	
Changes in Working Capital:				
(Increase) / Decrease in Trade Receivables	(285.72)		(470.90)	
(Increase) / Decrease in Other Current Assets	(93.79)		7.55	
(Increase) / Decrease in Other non Current Assets	-		-	
Increase / (Decrease) in Trade Payables	41.29		228.47	
Increase / (Decrease) in Short term Provisions	20.77		25.45	
Increase / (Decrease) in Other Current Liabilities	83.82		(23.45)	
Cash generated from operations	(44.92)		145.87	
Income taxes paid/ Adjustment	(26.00)		(65.32)	
Net cash from operating activities		(70.92)		80.54
	-		-	
Cash flows from investing activities				
Sale / (Purchase) of Tangible Assets	-		(0.15)	
Capital work in progress	-		200.00	
Sale / (Purchase) of Intangible Assets	-		(200.00)	
(Increase) / Decrease in Short term Loan and Advances	46.15		57.88	
Current Investment			-	
Interest income			5.11	
Net cash used in investing activities		46.15		62.84
Cash flows from financing activities				
Bonus Equity Share Issued				
Increase / (Decrease) in short-term borrowings	13.28		(60.01)	
Increase / (Decrease) in long-term borrowings	(21.81)		(2.74)	
Interest Paid	(21.56)		(47.35)	
Equity Share Issued				
Security Premium				
Net cash used in financing activities		(30.09)		(110.11)
Net increase in cash and cash equivalents		(54.86)		33.28
Cash and cash equivalents at beginning of period		129.59		96.32
Cash and cash equivalents at end of period		74.73		129.59

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

Meenakshi Pathak

Meenakshi pathak
DIN:02009605
Whole Time Director



Place:- New Delhi
Date :- 13/11/2025



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(Rs. In Lakhs)

Kandarp Digi Smart BPO Ltd
Statement of Assets & Liabilities as on 30th September 2025

Particulars		As on 30th September 2025	As on 31ST March 2025
		Un-Audited	Audited
I.	EQUITY AND LIABILITIES		
1	Shareholders' Fund		
	Share capital	897.30	897.30
	Reserves and surplus	1,139.33	1,067.32
2	Non-Current Liabilities		
	Long Term Borrowings	40.88	62.69
	Deferred Tax Liabilities	33.57	31.58
3	Current Liabilities		
	Short Term Borrowings	370.39	357.11
	Trade Payables	359.46	318.17
	Other current Liabilities	154.92	71.10
	Short Term Provisions	141.68	120.91
	TOTAL	3,137.53	2,926.18
	ASSETS		
	Non-Current assets		
II.	Property Plant & Equipments and Intangible Assets		
	Fixes assets		
	(i) Tangible Assets	27.49	39.87
1	(ii) In Tangible Assets	394.24	449.01
	(iii) Capital Work-in-Progress	561.62	561.62
	Deferred Tax Assets	-	-
	Other Non Current Assets	-	-
	Current Asstes		
2	Trade Receivables	1,779.21	1,493.49
	Cash and cash equivalents	74.73	129.59
	Short Term Loans & Advances	90.67	136.82
	Other Current Assets	209.57	115.78
	TOTAL	3,137.53	2,926.18

Notes on Account forming integral part of this Statement of Assets & Liabilities.

For and On behalf of
Kandarp Digi Smart BPO Ltd

Meenakshi Pathak

Meenakshi pathak
DIN:02009605
Whole Time Director



Place:- New Delhi
Date :- 13/11/2025



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Notes to the Standalone Financial Results for the Half-year ended 30th September 2025

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 13th 2025.
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 2025, are available on the National Stock Exchange of India Limited website (URL: www1.nseindia.com) and on the Company's website (URL: <https://www.kdsbpo.com/investors>).

For Kandarp Digi Smart BPO Limited

Meenakshi Pathak
Whole Time Director
Din: 02009605



Date:-13/11/2025

Place:-New Delhi