



KARMV AND COMPANY

CHARTERED ACCOUNTANTS

Flat No. 35 GF, Sector-14, PKT.-I
Dwarka, New Delhi-110078
Ph. : +91- 98913 27898 (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, 2024, 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 KARMV AND COMPANY
(Chartered Accountants)
FRN: 023022N

CA Kailash Kumar
(Partner)

M.No. 511322

UDIN:- 24511322BKBYCS3259

KAILASH
KUMAR

Digitally signed
by KAILASH
KUMAR
Date: 2024.11.13
15:05:39 +05'30'



Place: NEW DELHI

Date: 13th November, 2024

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 2024 to 30 Sep 2024
Result type: Un-Audited

Particulars	For the Half Year ended 30/09/2024 (Un-Audited)	For the Half Year ended 30/09/2023 (Un-Audited)	For the Half Year ended 31/03/2024 (Audited)	Year to date figures for the Previous year ended 31.03.2024 (Audited)
	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)
Revenue from operations	861.34	690.66	960.64	1651.30
Other Income	0.00	1.10	1.94	3.04
Total Income III (I+II)	861.34	691.77	962.58	1654.34
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	0.00	0.00	0.00	0.00
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	56.55	63.58	60.06	123.64
Finance costs	24.30	20.13	28.46	48.59
Depreciation and amortisation	31.12	31.83	47.98	79.81
Other Expenditure	703.11	532.07	714.02	1246.10
Total Expenditure IV	815.08	647.61	850.53	1498.14
Profit before exceptional and extraordinary items and tax (III-IV)	46.26	44.16	112.05	156.21
Exceptional items	0.00	0.00	0.00	0.00
Profit before extraordinary items and tax (III-IV)	46.26	44.16	112.05	156.21
Extraordinary items	0.00	0.00	0.00	0.00
Profit before tax	46.26	44.16	112.05	156.21
Tax Expense	11.56	11.48	29.13	40.61
Current Tax	7.17	1.88	12.47	14.35
Deferred Tax	18.74	13.36	41.60	54.96
Total Tax Expenses	27.52	30.80	70.45	101.24
Net Profit Loss for the period from continuing operations	0.00	30.80	70.45	101.24
Profit/(loss) from Discontinued operations (after tax)	27.52	30.80	70.45	101.24
Net Profit / (Loss) for the period	0.00	10.00	10.00	10.00
Details of Equity Share Capital	10.00	10.00	10.00	10.00
Face Value (in Rs.)	897.30	897.30	897.30	897.30
Paid-up Equity Share Capital (in Lakhs)	0.52	0.49	1.25	1.74
Basic EPS before Tax Extraordinary Items (in Rs.)	0.52	0.49	1.25	1.74
Diluted EPS before Tax Extraordinary Items (in Rs.)	0.31	0.34	0.79	1.13
Basic EPS after Tax Extraordinary Items (in Rs.)	0.31	0.34	0.79	1.13
Diluted EPS after Tax Extraordinary Items (in Rs.)	2700000	2700000	2700000	2700000
Public Shareholding(number of share)	30.09%	30.09%	30.09%	30.09%
Public Shareholding (%)	0	0	0	0
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)	6273000	6273000	6273000	6273000
promoter & promoter group Number of share Non -encumbered	100%	100%	100%	100%
promoter & promoter group share Non-encumbered (as a %of total shareholding of promoter and promoter Group)	69.91%	69.91%	69.91%	69.91%
promoter & promoter group share Non-encumbered (as a % total share capital of the company)	69.91%	69.91%	69.91%	69.91%

Notes on Account forming integral part of this Profit & Loss Statement.
For and On behalf of
Kandarp Digi Smart BPO Ltd

Sunil Kumar Rai
DIN: 05250574
MANAGING DIRECTOR
Place:- New Delhi
Date :- 13/11/2024



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 Kanadarp Management Services Private Limited) CASH FLOW STATEMENT

FOR THE YEAR ENDING 30TH SEPTEMBER, 2024

Particulars	FY 30th SEP-24 Amounts	FY 2023-24 Amounts
	(Rs. In Lakhs)	
Profit before taxation and Extra ordinary items	46.26	156.21
Adjustments for:	31.12	79.81
Depreciation		(3.04)
Interest income	24.30	48.59
Interest Paid		
Changes in Working Capital:	(989.61)	(11.76)
(Increase) / Decrease in Trade Receivables	(58.51)	3.80
(Increase) / Decrease in Other Current Assets	(10.80)	
(Increase) / Decrease in Other non Current Assets	937.13	(401.79)
Increase / (Decrease) in Trade Payables	2.14	5.23
Increase / (Decrease) in Short term Provisions	(9.20)	20.78
Increase / (Decrease) in Other Current Liabilities		
Cash generated from operations	(11.57)	(36.81)
Income taxes paid/ Adjustment	(38.73)	(138.97)
Net cash from operating activities	-	-
Cash flows from investing activities	(0.15)	0.00
Sale / (Purchase) of Tangible Assets	(65.00)	(7.00)
Capital work in progress	(0.00)	(0.00)
Sale / (Purchase) of Intangible Assets	81.04	45.39
(Increase) / Decrease in Short term Loan and Advances		
Current Investment		3.04
Interest income	15.89	41.42
Net cash used in investing activities	-	-
Cash flows from financing activities	(49.73)	177.09
Bonus Equity Share Issued	17.65	41.71
Increase / (Decrease) in short-term borrowings	(24.30)	(48.59)
Interest Paid		
Equity Share Issued		170.20
Security Premium	-56.38	(72.65)
Net cash used in financing activities	79.22	23.67
Net increase in cash and cash equivalents	96.32	96.32
Cash and cash equivalents at beginning of period	17.10	
Cash and cash equivalents at end of period		

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

Sunil Kumar Rai
DIN: 05250574
MANAGING DIRECTOR

Place:- New Delhi
Date :- 13/11/2024



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 Statement of Assets & Liabilities as on 30th September 2024		
Particulars	As on 30th September 2024 Un-Audited	As on 31ST March 2024 Audited
I. EQUITY AND LIABILITIES		
1 Shareholders' Fund	897.30	897.30
Share capital	923.30	895.78
Reserves and surplus	83.07	65.43
2 Non-Current Liabilities	12.26	5.09
Long Term Borrowings		
Deferred Tax Liabilities	367.39	417.13
3 Current Liabilities		
Short Term Borrowings	0.00	0.00
Trade Payables	1,026.83	89.70
(i) Total Outstanding dues of creditors micro enterprises and small enterprises	85.35	94.54
(ii) Total Outstanding dues of creditors other than micro and small enterprises	97.60	95.46
Other current Liabilities		
Short Term Provisions		
TOTAL	3,493.11	2,560.42
II. ASSETS		
Non-Current assets		
Property Plant & Equipments and Intangible Assets		
1 Fixes assets	51.31	57.28
(i) Tangible Assets	279.60	304.60
(ii) In Tangible Assets	826.62	761.62
(iii) Capital Work-in-Progress	0	
Deferred Tax Assets	10.80	0.00
Other Non Current Assets	0	0.00
2 Current Asstes	0.00	0.00
Current Investment	0.00	0.00
Trade Receivables	1712.19	822.59
Billed	300.00	200
Unbilled	17.10	96.32
Cash and cash equivalents	113.66	194.70
Short Term Loans & Advances	181.83	123.32
Other Current Assets		
TOTAL	3,493.11	2,560.42

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

For and On behalf of
Kandarp Digi Smart BPO Ltd

Sunil Kumar Rai
DIN: 05250574
MANAGING DIRECTOR

Place:- New Delhi
Date :- 13/11/2024



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

Notes to the Standalone Financial Results for the Half-year ended 30th September 2024

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 2024.
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 2024, 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

Sunil Kumar Rai

Managing Director

Din: 05250574

Date:-13/11/2024

Place:-New Delhi

