



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



Date: - 14.11.2022

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 06th Board Meeting of Company held on 14.11.2022

Dear Sir,

With reference to the subject this is to inform you that the 06th Meeting of Board of Director of "Kandarp Digi Smart BPO Limited" held today i.e. 14.11.2022 from 05.00 pm to 07.00 Pm. 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 2022, as Required under Regulation 33 (3) (a) SEBI (LODR) Regulations, 2015.
2. The Board has approved un-audited Consolidated Financial Results for the half yearly ended on 30th, September 2022, 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


Niharika Gupta
Company Secretary
A50409



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, 2022, 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 B MANNA & CO
Chartered Accountants
FRN:325326E



Biswanath Manna
(Proprietor)
M.No.: 061940
UDIN : 22061940BDCLVF4846

Place: Kolkata
Date: 14/11/2022





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(Rs. In Lakhs)

Kandarp Digi Smart BPO Ltd
Statement of Assets & Liabilities as on September 2022

Particulars		As on 30th SEP 2022	As on 31ST March 2022
		Un-Audited	Audited
I.	EQUITY AND LIABILITIES		
1	Shareholders' Fund		
	Share capital	897.30	627.30
	Reserves and surplus	715.73	149.83
2	Non-Current Liabilities		
	Long Term Borrowings	49.10	12.90
	Defferent Tax Liabilities	1.68	0.00
3	Current Liabilities		
	Short Term Borrowings	20.37	180.68
	Trade Payables		
	(i) Total Outstanding dues of creditors micro enterprises and small enterprises	0.00	0.00
	(ii) Total Outstanding dues of creditors other than micro and small enterprises	621.68	765.47
	Other current Liabilities	77.84	60.34
	Short Term Provisions	82.24	63.85
	TOTAL	2,465.94	1,860.37
II.	ASSETS		
	Non-Current assets		
	Property Plant & Equipments and Intangible Assets		
1	Fixes assets		
	(i) Tangible Assets	138.94	142.66
	(iii) Capital Work-in-Progress	754.62	754.62
	Defferent Tax Assets	0.00	0.08
	Other Non Current Assets	15.14	0.00
2	Current Asstes		
	Curent Investment	13.74	0.00
	Trade Receivables		
	Billed	717.96	697.70
	Unbilled	195.00	114.80
	Cash and cash equivalents	411.03	9.10
	Short Term Loans & Advances	123.33	126.65
	Other Current Assets	95.17	14.76
	TOTAL	2,465.94	1860.37

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 :- 14/11/2022 14/11/2022





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Company : Kandarp Digi Smart BPO Ltd
NSE symbol : Kandarp
Result Period : 01-April 2022 to 30 Sep 2022
Result type: Un-Audited

Particulars	For the Half Year ended 30-09-22 (Un-Audited) (Rs. in Lakhs)	For the Half Year ended 30-09-21 (Un-Audited) (Rs. in Lakhs)	For the Half Year ended 31-03-22 (Audited) (Rs. in Lakhs)	Year to date figures for the Previous year ended 31.03.2022 (Audited) (Rs. in Lakhs)
Revenue from operations	698.57	546.20	704.25	1280.45
Other Income	0.00	0.52	0.63	1.15
Total Income III (I+II)	698.57	546.72	704.88	1281.60
Expenses:				
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	70.92	71.35	87.22	158.57
Finance costs	12.15	10.47	12.79	23.26
Depreciation and amortisation	2.72	2.45	2.99	5.44
Other Expenditure	575.81	436.40	533.36	969.76
Total Expenditure IV	661.61	520.67	636.36	1,157.03
Profit before exceptional and extraordinary items and tax (III-IV)	36.96	26.05	68.52	124.57
Exceptional items	0.00	0.00	0.00	0.00
Profit before extraordinary items and tax (III-IV)	36.96	26.05	68.52	124.57
Extraordinary items	0.00	0.00	0.00	0.00
Profit before tax	36.96	26.05	68.52	124.57
Tax Expense				
Current Tax	9.30	6.56	17.81	32.39
Deferred Tax	1.76	1.58	1.93	3.51
Total Tax Expenses	11.06	8.14	19.74	35.90
Net Profit Loss for the period from continuing operations	25.90	17.91	48.78	88.67
Profit/(loss) from Discontinued operations (after tax)	0.00	0.00	0.00	0.00
Net Profit / (Loss) for the period	25.90	17.91	48.78	88.67
Details of Equity Share Capital				
Face Value (in Rs.)	10.00	10.00	10.00	10.00
Paid-up Equity Share Capital (in Lakhs)	627.30	69.70	627.30	627.30
Basic EPS before Tax Extraordinary Items (in Rs.)	0.41	3.73	1.09	1.93
Diluted EPS before Tax Extraordinary Items (in Rs.)	0.41	3.73	1.09	1.93
Basic EPS after Tax Extraordinary Items (in Rs.)	0.29	2.56	0.77	1.41
Diluted EPS after Tax Extraordinary Items (in Rs.)	0.29	2.56	0.77	1.41
Public Shareholding(number of share)	2700000	0	0	0
Public Shareholding (%)	30.09%	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)	0	0	0	0
promoter & promoter group Number of share Non-encumbered	6273000	697000	6273000	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%	100.00%	100.00%	100.00%

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 :- 14/11/2022





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Kandarp Digi Smart BPO Ltd CASH FLOW STATEMENT FOR THE YEAR ENDING 30th SEPTEMBER, 2022 ANNEXURE I

Particulars	FY 30th SEP-22 Amounts		FY 2021-22 Amounts	
	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)
Profit before taxation and Extra ordinary items	36.96		124.57	
Adjustments for:				
Depreciation	2.72		5.44	
Interest income			(1.15)	
Interest Paid	12.15		23.26	
Changes in Working Capital:				
(Increase) / Decrease in Trade Receivables	(100.46)		16.09	
(Increase) / Decrease in Other Current Assets	(80.41)		(1.35)	
(Increase) / Decrease in Other non Current Assets	(15.14)			
Increase / (Decrease) in Trade Payables	(143.79)		126.27	
Increase / (Decrease) in Short term Provisions	18.39		(14.88)	
Increase / (Decrease) in Other Current Liabilities	17.50		17.13	
Cash generated from operations	(252.09)		295.38	
Income taxes paid/ Adjustment	(9.30)		(598.81)	
Net cash from operating activities		(261.39)		(303.42)
Cash flows from investing activities				
Sale / (Purchase) of Fixed Assets	0.00		(132.82)	
Capital work in progress			(55.00)	
(Increase) / Decrease in Short term Loan and Advances	3.32		49.23	
Current Investment	(13.74)			
Interest income			1.15	
Net cash used in investing activities		(10.42)		(137.43)
Cash flows from financing activities				
Bonus Equity Share Issued			557.60	
Increase / (Decrease) in short-term borrowings	(160.31)		(78.16)	
Increase / (Decrease) in long-term borrowings	36.20		(21.01)	
Interest Paid	(12.15)			
Equity Share Issued	270.00			
Security Premium	540			
Net cash used in financing activities		673.73		435.17
Net increase in cash and cash equivalents		401.93		(5.68)
Cash and cash equivalents at beginning of period		9.10		14.78
Cash and cash equivalents at end of period		411.03		9.10

The cash flow statement has been prepared as per indirect method prescribed by Accounting Standard - 3

Signed in terms of our separate report of even date

For and On behalf of
Kandarp Digi Smart BPO Ltd


Sunil Kumar Rai
DIN: 05250574
MANAGING DIRECTOR



Place:- New Delhi
Date :- 14/11/2022



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Notes to the Standalone Financial Results for the Half-year ended 30th September 2022

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 14th 2022.
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 2022, 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:-14/11/2022

Place:-New Delhi