

**Date: - 30.05.2026**

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 01st Board Meeting of Company for FY 2026-27 held on 30.05.2026**

Dear Sir,

With reference to the subject, this is to inform you that the 01st Meeting of Board of Directors of "Kandarp Digi Smart BPO Limited" held on today i.e. 30.05.2026 from 02.30 pm to 03.00 pm through Video Conferencing/ Other Audio Visual Means (OAVM). The Board has taken inter-alia the following decisions:

1. Board has approved Audited Standalone Financial Results for the half year and year ended on 31st March, 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: 2026.05.30
16:50:34 +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)
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E-mail : kailash@karmv.com

Independent Auditor's Report

Report on Standalone Annual Financial Results and half-yearly Results of Kandarp Digi Smart BPO Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of
Kandarp Digi Smart BPO Limited

Opinion

We have audited the accompanying standalone annual financial results ('the Statement') of Kandarp Digi Smart BPO Limited ('the Company') for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the Securities and Exchange Board of India ('SEBI') from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the Statement: is presented in accordance with the requirements of Regulation 33 of the Listing Regulations and give a true and fair view in conformity with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the standalone Net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Those Charged with Governance Responsibilities for the Statement

These Standalone Financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations including SEBI Circular. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the standalone financial results by the Director of the Company, as aforesaid.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143 (10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material Uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the financial results for the half year ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the half year of the current financial year, which were subject to

limited review by us as required under the Listing Regulations.

The standalone financial results dealt with by this report has been prepared for the express purpose of filing with National Stock Exchange of India. These results are based on and should be read with the audited standalone financial statements of the company for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated May 30, 2026.

For KARMV & Company
Chartered Accountants
FRN: 023022N



CA Kailash Kumar
(Partner)
Membership No.511322
UDIN: 26511322ARAAUO4385
Date: 30.05.2026
Place: New 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

Company : Kandarp Digi Smart BPO Ltd
NSE symbol : Kandarp
Result Period : 01-October-2025 to 31st March 2026
Result type : Audited

Particulars	For the Half	For the Half	For the Half Year	Year to date	Year to date
	Year ended	Year ended	ended	figures for the	figures for the
	31/03/2026	30/09/2025	31/03/2025	Previous year	Previous year
	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)
Net Services Sales	1634.96	2338.79	1572.24	3973.75	2433.58
Other Income	8.70	0.00	5.11	8.70	5.11
Total Income III (I+II)	1643.66	2338.79	1577.35	3982.45	2438.69
Expenses:					
Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
Purchase of stock-in-trade	0.00	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	0.00
Employee benefits expenses/Other Direct Cost	1371.26	2095.91	54.21	3467.17	110.76
Finance costs	20.25	21.56	23.05	41.81	47.35
Depreciation and amortisation	5.56	67.14	42.02	72.70	73.14
Other Expenditure	65.24	54.17	1250.39	119.41	1953.50
Total Expenditure IV	1462.30	2238.78	1369.67	3701.08	2184.75
Profit before exceptional and extraordinary items and tax (III-IV)	181.36	100.01	207.68	281.37	253.94
Exceptional items	0.00	0.00	2.69	0.00	2.69
Profit before extraordinary items and tax (III-IV)	181.36	100.01	204.99	281.37	251.25
Extraordinary items	0.00	0.00	0.00	0.00	0.00
Profit before tax	181.36	100.01	204.99	281.37	251.25
Tax Expense					
Current Tax	47.15	26.00	53.76	73.16	65.32
Deferred Tax	20.88	2.00	19.32	22.88	26.49
Total Tax Expenses	68.04	28.00	73.08	96.04	91.81
Net Profit Loss for the period from continuing operations	113.32	72.01	131.92	185.33	159.44
Profit/(loss) from Discontinued operations (after tax)	0.00	0.00	0.00	0.00	0.00
Net Profit / (Loss) for the period	0.00	72.01	131.92	185.33	159.44
Details of Equity Share Capital					
Face Value (in Rs)	10.00	10.00	10.00	10.00	10.00
Paid-up Equity Share Capital (in Lakhs)	897.30	897.30	897.30	897.30	897.30
Basic EPS before Tax Extraordinary Items (in Rs.)	1.26	1.11	1.47	2.05	2.05
Diluted EPS before Tax Extraordinary Items (In Rs.)	1.26	1.11	1.74	2.05	2.05
Basic EPS after Tax Extraordinary Items (In Rs.)	1.26	0.80	1.74	2.05	2.05
Diluted EPS after Tax Extraordinary Items (In Rs.)	1.26	0.80	1.74	2.05	2.05
Public Shareholding(number of share)	3700000	3700000	3700000	3700000	3700000
Public Shareholding (%)	41.23%	41.23%	41.23%	41.23%	41.23%
promoter & promoter group Number of share pledged/Encumbered	0	0	0	0	0
promoter & promoter group shares Pledge/Encumbered (as a %of total shareholding of promoter and promoter Group)	0	0	0	0	0
promoter & promoter group shares Pledge/Encumbered (as a %of total share capital of the company)	0	0	0	0	0
promoter & promoter group Number of share Non -encumbered	5273000	5273000	5273000	5273000	5273000
promoter & promoter group share Non-encumbered (as a %of total shareholding of promoter and promoter Group)	100%	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%	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

DIRECTOR

Place:- New Delhi

Date :- 30.05.2026





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.)

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KANDARP DIGI SMART BPO LTD. (Formerly Known as Kandarp Management Services Private Limited) CASH FLOW STATEMENT FOR THE YEAR ENDING 31ST MARCH, 2026			Rs. In Lakhs
Particulars	FY 2025-26	FY 2024-25	
	Amounts	Amounts	
	(Rs. In Lakhs)		
Profit before taxation and Extra ordinary items	281.37	251.24	
Adjustments for:			
Depreciation	72.70	73.14	
Interest income	(8.70)	(5.11)	
Interest Paid	41.81	47.35	
Adjustment during the year	21.12	12.11	
Changes in Working Capital:			
(Increase) / Decrease in Trade Receivables	(960.06)	(470.90)	
(Increase) / Decrease in Other Current Assets	12.57	7.55	
(Increase) / Decrease in Other non Current Assets	-	-	
Increase / (Decrease) in Trade Payables	244.78	228.47	
Increase / (Decrease) in Short term Provisions	12.41	25.45	
Increase / (Decrease) in Other Current Liabilities	127.39	(23.45)	
Cash generated from operations	(153.23)	145.85	
Income taxes paid/ Adjustment	(73.16)	(65.32)	
Net cash from operating activities	(226.39)	80.53	
Cash flows from investing activities			
Sale / (Purchase) of Tangible Assets	(1.00)	(0.15)	
Capital work in progress	(60.00)	200.00	
Sale / (Purchase) of Intangible Assets	60.00	(200.00)	
(Increase) / Decrease in Short term Loan and Advances	(409.75)	57.88	
Current Investment			
Interest income	8.7	5.11	
Net cash used in investing activities	(402.05)	62.84	
Cash flows from financing activities			
Bonus Equity Share Issued			
Increase / (Decrease) in short-term borrowings	(3.07)	(60.01)	
Increase / (Decrease) in long-term borrowings	(62.69)	(2.74)	
Interest Paid	(41.81)	(47.35)	
Issued of share warrant	846.45		
Security Premium			
Net cash used in financing activities	738.88	-110.10	
Net increase in cash and cash equivalents	110.45	33.27	
Cash and cash equivalents at beginning of period	129.59	96.32	
Cash and cash equivalents at end of period	240.04	129.59	

As per our audit report of even date attached herewith
FOR KARMV And Company
Chartered Accountants
FRN:023022N

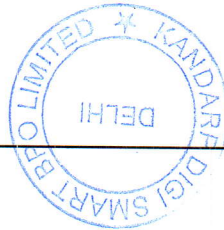
For & On Behalf of Board of Directors

Kailash Kumar
(Partner)
M No.511322
UDIN
Place: New Delhi
Date: 30.05.2026

Kailash Kumar
Digitally signed
by Kailash
Kumar
Date: 2026.05.30
16:45:57 +05'30'

Meenakshi Pathak

Meenakshi Pathak
Director
DIN: 02009605





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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		0.00	-
		(Rs. In Lakhs)	
Kandarp Digi Smart BPO Ltd			
Statement of Assets & Liabilities as on 31st March 2026			
Particulars	As on 31ST March 2026	As on 31ST March 2025	
	Audited	Audited	
I. ASSETS			
Non -Current assets			
Property Plant & Equipments and Intangible Assets			
1 Fixes assets			
(a) Tangible Assets			
(b) In Tangible Assets	30.64		39.87
(c) Capital Work -in -Progress	446.55		449.01
(d) Deferred Tax Assets	501.62		561.62
(e) Other Non Current Assets			
2 Current Asstes			
(a) Trade Receivables	2452.16		1,493.49
(b) Cash and cash equivalent	240.04		129.59
(C) Short Term Loans & Advances	546.57		136.82
(d) Other Current Assets	103.21		115.78
TOTAL	4,320.79		2,926.18
II. EQUITY AND LIABILITIES			
1 Shareholders ' Fund			
(a) Share capital	897.3		897.3
(b) Money received against Warrants issued	846.45		
(c) Reserves and surplus	1273.78		1067.32
2 Non -Curent Liabilities			
(a) Long Term Borrowings			62.69
(b) Defferent Tax Liabilities	54.46		31.58
3 Current Liabilities			
(a) Short Term Borrowings	354.04		357.11
4 (b) Trade Payables	562.95		318.17
(c) Other current Liabilities	198.49		71.10
(d) Short Term Provisions	133.32		120.91
TOTAL	4,320.79		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
DIRECTOR



Place:- New Delhi
Date :- 30.05.2026



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Notes to the Standalone Financial Results for the year and Half-year ended 31st March 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 30th May 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 May 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

Meenakshi Pathak

Managing Director

Din: 02009605

Date:-30/05/2026

Place:-New Delhi





KANDARP DIGI SMART BPO LIMITED

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30th May, 2026

To,
National Stock Exchange of India Limited,
Exchange plaza, Plot No. C/1, G Block,
Bandra- Kurla Complex, Bandra (E)
Mumbai-400051

Subject: Declaration with respect to the Audit Report with unmodified opinion to the Audited Financial Results for the year ended on 31st March, 2026

Dear Sir/ Madam,

Pursuant to Regulation 33 (3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulation, 2015, as amended, We hereby confirm that the Statutory Auditors of the Company **M/S Karmv & Co Chartered Accountants (Firm Registration No.023022N)** have issued the Audit Report with unmodified opinion(s) in respect of Annual Audited Financial Results for the year ended on 31st March, 2026.

Thanking You

For Kandarp Digi Smart BPO Limited

Meenakshi Pathak

Meenakshi Pathak
Managing Director
Din: 02009605
Date:-30/05/2026
Place:-New Delhi



Parbind Kumar Jha
Parbind Kumar Jha
Chief Financial Officer