

Ref. No. KDL/26/2023-24/NSE

Date: 22nd January, 2024

To,
The Manager - Listing Compliance
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-I, Block-G,
Bandra Kurla Complex, Bandra (E)
Mumbai-400051.

Company Symbol: KDL

Dear Sir/Madam,

Subject: Outcome of Board Meeting pursuant to Regulation 30 of the securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors of the Company at their Board Meeting held on the 22nd Day of January, 2024 at 11:30 A.M. through video conferencing mode at the registered office of the Company situated at B 1107-1108, Shelton Sapphire Sector 15, CBD Belapur, Thane, Navi Mumbai 400614, Maharashtra, India, inter alia transacted the following businesses:

- Consider and approved the Un-audited financial results of the Company for the quarter and nine months ended 31st December, 2023.
- Considered and approved the Limited Review Report on Financial Results of the Company for the quarter and nine months ended 31st December, 2023.

The Meeting of the Board of Directors Commenced at 11:30 A.M. and concluded at 12:00 P.M.

We request you to take the above information on your records and disseminate the same on your respective website.

Thanking You,
Yours faithfully,
For **KORE DIGITAL LIMITED**

RAVINDR Digitally signed by
A DOSHI RAVINDRA DOSHI
Date: 2024.01.22
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Ravindra Doshi
Managing Director
DIN: 02494055

Encl: As above

Ref. No. KDL/27/2023-24/NSE

Date: 22nd January, 2024

To,
The Manager - Listing Compliance
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-I, Block-G,
Bandra Kurla Complex, Bandra (E)
Mumbai-400051.

Company Symbol: KDL

Dear Sir/Madam,

Subject: Submission of Un-audited Financial Results for the quarter and nine months ended on 31st December, 2023 under regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

This is to inform you that the Board of Directors of the Company have considered and adopted the Un-Audited Financial Results for the quarter and nine months ended 31st December, 2023 and the Limited Review Report thereon in the Board Meeting held on 22nd January, 2024.

In accordance with the requirement of Regulation 33 of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 we are herewith enclosing the Un-Audited Financial Results for the quarter and nine months ended 31st December, 2023 and the Limited Review Report thereon.

We request you to kindly take the above information on record and inform all those concerned.

Thanking You,

Yours faithfully,
For **KORE DIGITAL LIMITED**

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A DOSHI RAVINDRA DOSHI
Date: 2024.01.22
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Ravindra Doshi
Managing Director
DIN: 02494055

KORE DIGITAL LIMITED
(formerly known as Kore Digital Private Limited)
B 1107-1108, Shelton Sapphire Sector 15, CBD Belapur NA Navi Mumbai Thane MH 400614
(CIN - U74900MH2009PLC190361)

Statement of Unaudited Financial Results for the quarter ended December 31, 2023 pursuant to regulations 33 of SEBI (LODR) regulations 2015

(Amount in Rupees Lakhs except EPS)

		For the Quarter Ended			Year to Date		Year ended
Particulars		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Date of Start of Period		1-Oct-23	1-Jul-23	1-Oct-22	1-Apr-23	1-Apr-22	1-Apr-22
Date of End of Period		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
I.	Revenue from operations	5,394.79	1,283.19	584.53	6,896.66	1,195.71	2,127.45
II.	Other income	-	-	-	-	-	-
III.	Total Revenue (I + II)	5,394.79	1,283.19	584.53	6,896.66	1,195.71	2,127.45
IV.	Expenses:						
	Cost of Operations	6,380.13	1,093.83	577.00	7,477.28	752.60	2,080.76
	Changes in inventories of goods and work in progress	-1,622.54	-256.86	-148.37	-1,755.60	-5.57	-672.65
	Employee benefits expense	32.11	35.90	14.60	100.12	28.29	31.24
	Finance costs	8.61	9.28	8.07	18.65	8.87	17.91
	Depreciation and amortization expense	8.51	7.71	-	23.93	3.99	25.15
	Other expenses	40.57	46.73	11.58	95.19	74.81	213.53
	Total expenses	4,847.38	936.58	462.88	5,959.57	862.99	1,695.93
V.	Profit before exceptional and extraordinary items and tax (III-IV)	547.41	346.61	121.65	937.09	332.72	431.52
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit before extraordinary items and tax (V - VI)	547.41	346.61	121.65	937.09	332.72	431.52
VIII.	Extraordinary Items	-	-	-	-	-	-
IX.	Profit before tax (VII- VIII)	547.41	346.61	121.65	937.09	332.72	431.52
X	Tax expense:						
	(1) Current tax	131.17	93.71	20.08	235.73	78.80	106.74
	(2) Deferred tax Liability (Asset)	0.28	0.54	-	0.82	-	2.60
	(3) Excess/(Shortfall) Prov. For Tax in P.Y.	-	-	-	-	-	-
	Total Tax Expense	131.45	94.25	20.08	236.55	78.80	109.34
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	415.96	252.36	101.57	700.54	253.92	322.18

XII	Profit/(loss) from discontinuing operations	-		-	-	-	-
XIII	Tax expense of discontinuing operations	-		-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-		-	-	-	-
XV	Profit (Loss) for the period after tax (XI + XIV)	415.96	252.36	101.57	700.54	253.92	322.18
XVI	Paid up Equity Share Capital (Face value of Rs. 10 Each)	3,52,00,000	3,52,00,000	2,52,00,000	3,52,00,000	2,52,00,000	2,52,00,000
XVII	Weighted Average No. of Equity Shares O/S	32,58,182	31,26,557	25,20,000	32,58,182	25,20,000	25,20,000
XVIII	Earnings per equity share:						
	(1) Basic	12.77	8.07	4.03	21.50	10.08	12.78
	(3) Diluted	12.77	8.07	4.03	21.50	10.08	12.78

Notes

- The above Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 22nd January, 2024. These results are available on the Company's Website.
- The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, and the relevant provisions of the Companies Act, 2013.
- The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification..
- The Company is operating only in the one segment and hence provisions relating to the Segment Reporting as per AS-17 "Segment Reporting" not applicable. Hence no separate information for segment wise.
- The company has made the Initial Public Offer of 1,00,000 equity shares of face value of Rs. 10 each with the premium of Rs.170 each aggregating to Rs.18,00,00,000 which is fully subscribed and shares were allotted on 12th June, 2023 and Company has listed as SME on the Emerge platform of the National Stock Exchange of India Limited ("NSE EMERGE") w.e.f 14th June, 2023.
- The company has adopted the policy to submit financial results on quarterly basis. Comparative figures of quarter ended December 31, 2022 and for the year to date period ended December 31, 2022 have been restated by the Management of the Company and prepared by exercising necessary due diligence to ensure that the Financials reflect true and fair view of Company affairs.
- There are no Investors Complaints pending as on 31st December, 2023.

For Kore Digital Limited

(CIN: U74900MH2009PLC190361)

RAVINDR Digitally signed by
A DOSHI RAVINDRA DOSHI
 Date: 2024.01.22
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Ravindra Doshi
 Managing Director
 DIN: 02494055
 Place - Navi Mumbai
 Date: 22/01/2024

J. N. Gupta & Co.

Chartered Accountants

E-732, Nakul Path, Opposite Jyoti Nagar Thana,
Lal Kothi, Jaipur- 302015 Ph. : 2743895, 9001893895
Mobile : 9314893895 ♦ E-mail : jnguptaca@icai.org



LIMITED REVIEW REPORT ON THIRD QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023, UNAUDITED FINANCIAL RESULTS OF KORE DIGITAL LIMITED (FORMERLY KNOWN AS KORE DIGITAL PRIVATE LIMITED) PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATION 2015

To,
The Board of Directors,
Kore Digital Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results ("The Statement") of **Kore Digital Limited (formerly known as Kore Digital Private Limited)** ("The Company") for the third quarter and nine months ended December 31, 2023 being submitted by the company to the stock exchange viz. NSE pursuant to the requirement of regulation 33 of the SEBI (listing Obligations and Disclosure requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the company's management and approved by the Company's Board of Director, has been prepared in accordance with the recognition and measurement principals laid down in the Accounting Standard "Interim Financial Reporting" prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principal generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We have conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', Issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making Inquiries, primarily of the company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in

scope then an audit conducted in accordance with standards on Auditing Specified under section 143(10) of the companies Act 2013 and consequently dose not enable as to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that casual us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclose in terms of regulation 33 of the SEBI amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of
J N Gupta and Co
Chartered Accountants
FRN: - 006569C



CA Keshav Agarwal
Partner

M. No.: 424054

Date: 22/01/2024

Place: Mumbai

UDIN No.: 24424054BKFSGZ7349