

Ref. No. KDL/03/2026-27/NSE

Date: 30th May, 2026

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 held on Saturday, 30th May, 2026

Ref: Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at their meeting held today i.e. Saturday, 30th May, 2026 has inter alia, considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the half year and year ended on 31st March, 2026 and Auditor's Report thereon.

We enclose herewith a copy of the said Standalone and Consolidated Financial Results along with the Auditor's Report by the Statutory Auditors of the Company.

The Board Meeting was commenced at 9:30 P.M. and concluded at 10:15 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**

Ravindra Doshi
Managing Director
DIN: 02494055

Ref. No. KDL/04/2026-27/NSE

Date: 30th May, 2026

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: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. J N GUPTA & Co. (Firm Registration No. 006569C) have issued an Audit Report on the Audited Financial Results of the Company for year ended 31st March, 2026 with unmodified opinion(s).

Kindly take the above information on record.

Thanking You,

Yours faithfully,
For **KORE DIGITAL LIMITED**

Ravindra Doshi
Managing Director
DIN: 02494055

Ref. No. KDL/05/2026-27/NSE

Date: 30th May, 2026

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

Subject: Statement of Deviation or Variation pursuant to Regulation 32 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

With reference to the captioned subject, we hereby state that Kore Digital Limited (“Company”) has fully utilized the proceeds from the Initial Public Offer raised and no amount from the Initial Public Offer is remaining unutilized as on 31st March, 2026.

Accordingly, the Company is not required to submit Statement of Deviation or Variation pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

Kindly take the above information on record.

Thanking You,

Yours faithfully,
For **KORE DIGITAL LIMITED**

Ravindra Doshi
Managing Director
DIN: 02494055

J N GUPTA & CO LLP

Chartered Accountants

501, Ruparel Iris, Senapati Bapat Marg, Matunga, Mumbai-400016

Contact No. 022-35224041, 859195395, 9166145644

Email: jnguptacomum@gmail.com , jnguptacoho@gmail.com



Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33, Regulation 52 and Regulation 54 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Kore Digital Limited

Opinion

1. We have audited the accompanying consolidated annual financial results ('the Statement') of Kore Digital Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), its associate and joint ventures for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33, Regulation 52 and Regulation 54 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including SEBI Circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021 (as amended).
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements / financial information of the subsidiaries, associate, joint ventures and branches, as referred to in paragraph 13 below, the Statement:
 - (i) includes the annual financial results of the entities listed in Annexure 1;
 - (ii) presents financial results in accordance with the requirements of Regulation 33, Regulation 52 and Regulation 54 read with Regulation 63 of the Listing Regulations in this regard, and
 - (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards ('AS'), and other accounting principles generally accepted in India, of the consolidated net profit after tax and other financial information of the Group, its associate and joint ventures, for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing 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 Group, its associate and joint ventures, 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 results under the



4. 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 together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 13 of the Other Matter section below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

5. We draw attention to Note 6 to the accompanying consolidated financial statements, which describes that balance confirmations in respect of trade receivables and trade payables are in the process of being obtained and reconciled. The management has represented that the reconciliation of the said balances would not result in any material difference affecting the financial statements.

Our opinion is not modified in respect to these matters.

Responsibilities of Management and Those Charged with Governance for the Statement

6. The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and other comprehensive income, and other financial information of the Group including its associate and joint ventures in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33, Regulation 52 and Regulation 54 read with Regulation 63 of the Listing Regulations including SEBI Circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021 (as amended). The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors/management of the companies included in the Group and its associate and joint ventures, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group, and its associate and joint ventures, 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 financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
7. In preparing the Statement, the respective Board of Directors/ management of the companies included in the Group and of its associate and joint ventures, are responsible for assessing the ability of the Group and of its associate and joint ventures, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors/ management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.



A.P. Sharma

8. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group and of its associates and joint ventures.

Auditor's Responsibilities for the Audit of the Statement

9. 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 this Statement.
10. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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 Holding Company has adequate internal financial controls with reference to financial statements in place 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 Board of Directors;
 - Conclude on the appropriateness of Board of Directors'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 ability of the Group and its associate and joint ventures, 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 Group and its associate and joint ventures 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; and
 - Obtain sufficient appropriate audit evidence regarding the financial results/ financial statements of the entities within the Group, and its associate and joint ventures, to express an opinion on the Statement. We are responsible for the direction, supervision



A
A. K. Sharma

and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

11. We communicate with those charged with governance of the Holding Company 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.
12. 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.
13. We also performed procedures in accordance with SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019, issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

14. We did not audit the annual financial statements of 03 (Three) subsidiary included in the Statement, whose financial information reflects total assets of ₹ 11612.60 Lakhs as at 31 March 2026, total revenue of ₹ 34558.80 Lakhs, total net profit after tax of ₹ 3299.36 Lakhs and cash inflow (net) of ₹ 297.26 Lakhs for the year then ended, as considered in the Statement. These annual financial statements have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiary and joint ventures is based solely on the audit reports of such other auditors, and the procedures performed by us as stated in paragraph 4 above.

Our opinion is not modified in respect of these matters with respect to our reliance on the work done and the reports of other auditors.

15. The Statement includes the consolidated financial results for the quarter ended 31 March 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

For J N Gupta & Co LLP

Chartered Accountants

Firm Registration No. 006569C/W100892

AK Sharma
CA. Ankit Kumar Sharma

Partner

M.No. 427408

UDIN: 26427408CVDENV1707



Annexure 1

List of entities included in the Statement

Subsidiaries
Franken Telecom Private Limited
Wolter Infratech Private Limited
Kdl Realinfra Private Limited



KORE DIGITAL LIMITED
(CIN - L74900MH2009PLC190361)
B 1107-1108, Shelton Sapphire Sector 15, CBD Belapur NA Navi Mumbai Thane MH 400614
Statement of Consolidated Assets and Liabilities as at 31st March 2026

Rupees in Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
I. EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1,202.40	1,202.40
(b) Reserves and surplus	13,039.14	9,319.93
(c) Money received against share warrants	-	125.01
	14,241.54	10,647.35
2 Non-Controlling Interests	142.11	45.12
3 Non-current liabilities		
(a) Long-term borrowings	189.59	175.00
(b) Deferred tax liabilities (Net)	69.48	-
(c) Other Long term liabilities	62.00	62.00
(d) Long term Provisions	5.27	-
	326.34	237.00
4 Current liabilities		
(a) Short-term borrowings	406.76	479.42
(b) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises; and	12.33	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
	13,069.62	11,418.79
(c) Other current liabilities	719.96	643.01
(d) Short-term provisions	2,069.97	1,122.61
	16,278.64	13,663.84
TOTAL	30,988.63	24,593.30
II. ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	5,690.72	3,907.55
(ii) Intangible assets	3,173.71	0.68
(iii) Capital work-in-progress		2,358.34
(iv) Intangible assets under development		-
(b) Non-current investment	7.23	7.23
(c) Deferred tax assets (Net)	-	33.86
(d) Other non-current assets	144.61	159.61
	9,016.27	6,467.26
2 Current assets		
(a) Inventories	1,274.22	2,479.66
(b) Trade receivables	18,580.54	14,034.79
(c) Cash and cash equivalents	1,233.87	211.76
(d) Short-term loans and advances	615.81	937.43
(e) Other current assets	267.91	462.40
	21,972.35	18,126.04
TOTAL	30,988.63	24,593.30

For Kore Digital Limited
(CIN: L74900MH2009PLC190361)

Ravindra Doshi
Managing Director
DIN: 02494055
Date: 30/05/2026

KORE DIGITAL LIMITED
(CIN - L74900MH2009PLC190361)
B 1107-1108, Shelton Sapphire Sector 15, CBD Belapur NA Navi Mumbai Thane MH 400614

Consolidated Statement of Audited Financial Results for the half year ended and year ended March 31, 2026 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

(Rupees in Lakhs except EPS)					
Particulars	Half yearly Ended			Year Ended	
	Audited	Unaudited	Audited	Audited	Audited
Date of Start of Period	1/10/2025	04/01/2025	10/01/2024	01/04/2025	01/04/2024
Date of End of Period	31/03/2026	30/09/2025	31/03/2025	31/03/2026	31/03/2025
	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
A	Income				
I	Revenue from Operations				
	15,042.38	25,787.79	23,592.82	40,830.16	32,774.44
II	Other Income				
	4.52	3.68	7.19	8.20	7.19
III	Total Income (I + II)				
	15,046.90	25,791.46	23,600.01	40,838.36	32,781.63
IV	Expenses				
	Purchase of stock in trade				
	12,738.43	-	-	12,738.43	-
	Cost of Operations				
	299.50	20,691.76	19,831.13	20,392.26	27,375.61
	Changes in Inventories of Stock in Trade and Work in Progress				
	84.62	1,120.83	(250.97)	1205.45	96.76
	Employee Benefits Expenses				
	128.77	114.06	96.07	242.83	176.81
	Finance Cost				
	40.47	24.05	22.30	64.52	36.77
	Depreciation and Amortization Expense				
	350.82	334.49	428.41	685.31	499.77
	Other Expenses				
	324.85	234.93	256.78	559.79	377.70
	13,268.47	22,520.11	20,383.72	35,888.59	28,563.42
V	Profit / (Loss) before Exceptional and Extraordinary				
	Items and Tax (III-IV)				
	1,678.43	3,271.35	3,216.29	4,949.78	4,218.21
VI	Prior Period Item/Exceptional items				
	-	-	-	28.96	-
VII	Profit / (Loss) Before Tax (V-VI)				
	1,678.43	3,271.35	3,216.29	4,978.74	4,218.21
VIII	Tax Expense:				
	(a) Current Tax				
	359.40	824.72	803.98	1,184.11	457.18
	(b) Deferred Tax (Asset) / Liability				
	127.70	24.35	(49.01)	103.35	13.88
	(c) Short Provision for Tax for Earlier Years				
	-	-	-	-	9.91
	487.09	800.37	754.97	1,287.46	480.97
IX	Profit / (Loss) from Continuing operations (VII-VIII)				
	1,191.33	2,470.98	2,461.32	3,691.28	3,737.24
B	DISCONTINUING OPERATIONS				
X	Profit/(Loss) for the year from Discontinuing Operations				
	-	-	-	-	-
C	TOTAL OPERATIONS				
XI	Profit / (Loss) for the Period / Year (IX + X)				
	1,191.33	2,470.98	2,461.32	3,691.28	3,737.24
	Attributable to:				
	Equity Shareholders of the Parent				
	1,167.82	2,426.44	2,461.32	3,594	3737.24
	Non- Controlling Interests				
	52.48	44.54	-	97.02	-
	1,220.30	2,470.98	2,461.32	3,691.28	3,737.24
XII	Paid up Equity Share Capital (Face value of Rs. 10 Each)				
	1,202.40	1,202.40	1,202.40	1,202.40	1,202.40
XIII	Reserve and Surplus				
	-	-	-	13039.14	9319.93
XIV	Earnings Per Equity Share of Rs.10/- each :				
	Weighted average no. of shares				
	12024000	12024000	12024000	12024000	12024000
	(1) Basic Earning Per Share (Rs.)				
	9.71	20.18	20.47	29.89	31.08
	(2) Diluted Earning Per Share (Rs.)				
	9.71	20.18	20.47	29.89	31.08

Notes to Consolidated Financial Results

- 1 The above Consolidated financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th May, 2026. The Statutory Auditors have carried out the audit for the quarter ended and year ended 31st March, 2026 and issued unmodified report thereon. These results are available on the Company's Website.
- 2 The consolidated 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.
- 3 The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to conform to current period/year classification.
- 4 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.
- 5 The figures for the half year ended March 31, 2026 are arrived at as difference between audited figures in respect of full financial year and unaudited public figures upto half year ended September 30, 2025 of financial year.
- 6 The Company has the practice of seeking confirmations of balances from all the parties in respect of the Trade Receivables, Trade Payables and Deposits. While the reconciliation is an on-going process, the management does not expect any material difference affecting the financial results due to the same.
- 7 During the year, the Company forfeited share warrant application money amounting to ₹1,25,01,375 received against 62,900 fully convertible equity share warrants issued to promoters. The warrants were issued at an exercise price of ₹795 per warrant (face value of ₹10 and premium of ₹785), aggregating to ₹5,00,05,500, and 25% of the consideration was received on 27 March 2024. As the warrant holders did not exercise their option to convert the warrants into equity shares within the stipulated validity period, the warrant application money received was forfeited in accordance with the terms of issue and transferred to Capital Reserve during the year.
- 8 During the year, prior period income of ₹28.96 lakhs has been recognized on account of excess depreciation charged in the previous financial year. The adjustment arose pursuant to a review of depreciation calculations, resulting in the reversal of excess depreciation expense recognized in earlier periods.
- 9 There are no Investors Complaints pending as on 31st March, 2026.

For Kore Digital Limited
(CIN: L74900MH2009PLC190361)

Ravindra Doshi
Managing Director
DIN: 02494055
Date: 30/05/2026

KORE DIGITAL LIMITED
B 1107-1108, Shelton Sapphire Sector 15, CBD Belapur NA Navi Mumbai Thane MH 400614
(CIN - L74900MH2009PLC190361)

Consolidated Cash Flow Statement for the year ended 31st March 2026

(Rs in lakhs)

Particulars	For the year ended	For the year ended
	31st March 2026	31st March 2025
	Consolidated	Consolidated
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax and Extraordinary Items	4,949.78	4,218.21
Less Minority Interest	(97.02)	(45.06)
Adjustments for		
Depreciation & Amortization	685.31	499.77
Interest Expenses	60.41	24.29
Interest Income	(8.02)	(7.19)
Gratuity Expense	6.84	-
Prior Period adjustment in Depreciation	(28.96)	-
Operating cash flow Before Working Capital Adjustments	5,568.35	4,690.02
Changes in Working Capital		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	1,205.44	96.76
Trade receivables	(4,545.75)	(9,123.99)
Short-term loans and advances	321.62	1,332.88
Other Non current assets	15.00	-
Other current assets	194.48	(165.98)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Trade payables	1,663.16	4,082.25
Other current liabilities	76.95	524.99
Short Term Provision	945.78	949.82
Cash generated from operations	5,445.04	2,386.75
Direct Tax Paid (Refund) [Net]	1,184.11	1,053.35
Prior Period Item/Exceptional items	28.96	-
Net cash flow from / (used in) operating activities (A)	4,289.89	1,333.40
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(3,254.31)	(5,747.32)
Purchase of investments (Current & Non current)	-	-
Interest Income	8.02	7.19
Minority Interest	97.02	45.12
Net cash flow from / (used in) investing activities (B)	(3,149.28)	(5,695.01)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expenses	(60.41)	(24.29)
Short-term Borrowings	(72.66)	437.87
Long Term Borrowing	14.59	133.47
Net cash flow from / (used in) financing activities (C)	(118.49)	547.05
Net increase (decrease) in cash and cash equivalents (A+B+C+D)	1,022.11	(3,814.57)
Cash and cash equivalents at the beginning of the year	211.76	4,026.33
Cash and cash equivalents at the end of the year	1,233.87	211.76
Cash and cash equivalents at the end of the year comprises :		
(a) Cash on hand	25.80	17.97
(b) Balances with banks		
(i) In current accounts	1,089.17	88.79
(ii) In deposit accounts	118.90	105.00
	1,233.87	211.76

For Kore Digital Limited
(CIN: L74900MH2009PLC190361)

Ravindra Doshi
Managing Director
DIN: 02494055
Date: 30/05/2026

J N GUPTA & CO LLP

Chartered Accountants

501, Ruparel Iris, Senapati Bapat Marg, Matunga, Mumbai-400016
Contact No. 022-35224041, 8591953895, 9166145644
Email: jnguptacomum@gmail.com



Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33, Regulation 52 and Regulation 54 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Kore Digital Limited

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of Kore Digital Limited ('the Company') for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33, Regulation 52 and Regulation 54 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including SEBI Circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021 (as amended).
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial results in accordance with the requirements of Regulation 33, Regulation 52 and Regulation 54 read with Regulation 63 of the Listing Regulations in this regard, and
 - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards ('AS') and other accounting principles generally accepted in India, of the standalone net profit after tax and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (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 results 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.



A. B. Sharma

Emphasis of Matters

4. We draw attention to Note 7 to the accompanying standalone financial statements, which describes that balance confirmations in respect of trade receivables and trade payables are in the process of being obtained and reconciled. The management has represented that the reconciliation of the said balances would not result in any material difference affecting the financial statements.

Our opinion is not modified in respect to these matters.

Responsibilities of Management and Those Charged with Governance for the Statement

5. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. 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 financial information of the Company in accordance with the AS and other accounting principles generally accepted in India, and in compliance with Regulation 33, Regulation 52 and Regulation 54 read with Regulation 63 of the Listing Regulations including SEBI Circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021 (as amended). 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.
6. In preparing the Financial 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.
7. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

8. 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 this Statement.



A. K. Sharma

9. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, 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 control with reference to financial statements 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 Board of Directors;
 - Conclude on the appropriateness of the Board of Directors' 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; and
 - Obtain sufficient appropriate audit evidence regarding the financial information of the Company and its branches/units/marketing regions or the business activities within the Company to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of the Company and such branches/units/marketing regions included in the Statement, of which we are the independent auditors. For the other branches/units/marketing regions included in the Statement, which have been audited by the branch auditors, such branch auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
10. 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.
11. 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.



A.K. Sharma

Other Matters

12. The Statement includes the financial results for the quarter 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 third quarter of the current financial year, which were subject to limited review by us.

**For J N Gupta & Co LLP
Chartered Accountants
FRN: 006569C/W100892**

**Date: 30/05/2026
Place: Mumbai**

A.K. Sharma

**CA. Ankit Kumar Sharma
Partner**

M. No. 427408

UDIN: 26427408NEZWSF8320



KORE DIGITAL LIMITED
(CIN - L74900MH2009PLC190361)

Registered Office :- B 1107-1108, Shelton Sapphire Sector 15, CBD Belapur, Navi Mumbai, Thane, MH - 400614

Standalone Statement of Assets and Liability as at March 31, 2026

Amount in Lakhs

Particulars		As at 31st March 2026	As at 31st March 2025
I.	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	1,202.40	1,202.40
	(b) Reserves and surplus	7,629.09	7,112.15
	(c) Money received against Share Warrants		125.01
		8,831.49	8,439.56
2	Non-current liabilities		
	(a) Long-term borrowings	189.59	175.00
	(b) Security Deposits	62.00	62.00
	(c) Deferred Tax Liabilities (Net)	69.48	
	(d) Long Term Provisions	5.27	
		326.33	237.00
3	Current liabilities		
	(a) Short-term borrowings	401.98	479.42
	(b) Trade payable		
	i) Dues to micro and small enterprises	12.33	
	ii) Dues to Others than micro and small enterprises	9,023.36	7,966.75
	(c) Other current liabilities	658.86	608.23
	(d) Short-term provisions	119.67	352.26
		10,216.20	9,406.67
	TOTAL	19,374.02	18,083.23
II.	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment and Intangible Assets		
	Property, Plant and Equipment	5,690.72	3,907.89
	Intangible Assets	3,169.75	0.33
	Capital Work in Progress		2,358.34
	(b) Non-Current Investment	9.19	9.19
	(c) Deferred Tax assets (Net)		33.86
	(d) Other Non-Current Assets	144.61	159.61
		9,014.26	6,469.22
2	Current assets		
	(a) Inventories	9.78	273.49
	(b) Trade receivables	8,640.28	9,986.38
	(c) Cash and cash equivalents	932.96	208.10
	(d) Short-term loans and advances	614.81	937.43
	(e) Other Current Assets	161.93	208.60
		10,359.76	11,614.01
	TOTAL	19,374.02	18,083.23

For Kore Digital Limited
(CIN: L74900MH2009PLC190361)

Ravindra Doshi
Managing Director
DIN: 02494055
Date: May 30, 2026

KORE DIGITAL LIMITED

(CIN - L74900MH2009PLC190361)

Registered Office :- B 1107-1108, Shelton Sapphire Sector 15, CBD Belapur, Navi Mumbai, Thane, MH - 400614

Standalone Statement of Audited Financial Results for the half year ended and year ended March 31, 2026

(Amount in Lakhs except Earning Per Share)

Particulars	For the Half Year Ended			For the Year Ended	For the Year Ended
	Audited	Unaudited	Audited	Audited	Audited
Date of Start of Period	01/10/2025	01/04/2025	01/10/2024	01/04/2025	01/04/2024
Date of End of Period	31/03/2026	30/09/2025	31/03/2025	31/03/2026	31/03/2025
Income					
I. Revenue from operations	2,895.03	3,376.33	4,015.90	6,271.36	13,197.52
II. Other income	4.52	3.68	7.19	8.20	7.19
III. Total Income (I + II)	2,899.56	3,380.00	4,023.09	6,279.56	13,204.71
IV. Expenses:					
Purchase of stock in trade	2,050.22	-	-	2,050.22	-
Cost of Operations	-299.50	2,255.86	1082.91	1,956.37	8,627.39
Changes in inventories of goods and work in progress	84.62	179.09	1955.20	263.71	2302.93
Employee benefits expenses	116.58	87.09	80.08	203.67	160.82
Finance costs	40.47	24.05	22.30	64.52	36.77
Depreciation and amortization expenses	350.82	334.49	428.41	685.31	499.77
Other expenses	308.02	211.38	248.52	519.40	369.44
Total expenses	2,651.23	3,091.96	3,817.42	5,743.19	11,997.12
V. Profit before exceptional and extraordinary items and tax (III-IV)	248.34	288.04	205.68	536.38	1,207.60
VI. Prior Period Item/Exceptional items	28.96	-	-	28.96	-
VII. Profit before extraordinary items and tax (V + VI)	277.30	288.04	205.68	565.33	1,207.60
VIII. Extraordinary Items	-	-	-	-	-
IX. Profit before tax (VII- VIII)	277.30	288.04	205.68	565.33	1,207.60
X Tax expense:					
(1) Current tax	-1.63	71.69	46.20	70.07	295.58
(2) Deferred tax Liability (Asset)	127.70	(24.35)	(49.01)	103.35	(50.35)
(3) Excess/ (Shortfall) Prov.For Tax in Previous Years	-	-	-	-	-
Total Tax Expense	126.07	47.34	(2.81)	173.41	245.24
XI Profit (Loss) for the year ended / period from continuing operations (VII- VIII)	151.23	240.69	208.49	391.92	962.36
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 year ended / period after tax (XI + XIV)	151.23	240.69	208.49	391.92	962.36
XVI Paid up Equity Share Capital (Face value of Rs. 10 Each)	1,202.40	1,202.40	1,202.40	1,202.40	1,202.40
XVII Reserve and Surplus					
Weighted Average No. of Equity Shares O/S	12024000	12024000	12024000	12024000	12024000
XVIII Earnings per equity share (of Rs. 10 each) :					
(1) Basic	1.26	2.00	1.73	3.26	8.00
(3) Diluted	1.26	2.00	1.73	3.26	8.00

Notes to Standalone Financial Results:-

- 1 The above Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th May, 2026. The Statutory Auditors have carried out the audit for the half year ended and year ended 31st March, 2026 and issued unmodified report thereon. These results are available on the Company's Website.
- 2 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 other Companies Act, 2013 and the relevant provisions of the Companies Act, 2013.
- 3 The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification..
- 4 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.
- 5 There are no Investors Complaints pending as on 31st March, 2026.
- 6 The Statement includes the results for the half year ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year-to-date figures up to the first half year of the current financial year.
- 7 The Company has the practice of seeking confirmations of balances from all the parties in respect of the Trade Receivables, Trade Payables and Deposits. While the reconciliation is an on-going process, the management does not expect any material difference affecting the financial results due to the same.
- 8 During the year, the Company forfeited share warrant application money amounting to ₹1,25,01,375 received against 62,900 fully convertible equity share warrants issued to promoters. The warrants were issued at an exercise price of ₹795 per warrant (face value of ₹10 and premium of ₹785), aggregating to ₹5,00,05,500, and 25% of the consideration was received on 27 March 2024. As the warrant holders did not exercise their option to convert the warrants into equity shares within the stipulated validity period, the warrant application money received was forfeited in accordance with the terms of issue and transferred to Capital Reserve during the year.
- 9 During the year, prior period income of ₹28.96 lakhs has been recognized on account of excess depreciation charged in the previous financial year. The adjustment arose pursuant to a review of depreciation calculations, resulting in the reversal of excess depreciation expense recognized in earlier periods.

For Kore Digital Limited
(CIN: L74900MH2009PLC190361)

Ravindra Doshi
Managing Director
DIN: 02494055
Date: May 30, 2026

KORE DIGITAL LIMITED
(CIN - L74900MH2009PLC190361)

Registered Office :- B 1107-1108, Shelton Sapphire Sector 15, CBD Belapur, Navi Mumbai, Thane, MH - 400614

Standalone Statement of Cash Flow for the year ended March 31, 2026

Amount in Lakhs

Particulars	Year ended 31st	Year ended 31st
	March 2026	March 2025
	Audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/ (loss) before tax	536.37	1,207.60
Adjustments for:		
Interest Income	(8.02)	(7.19)
Gratuity Expense	6.84	-
Prior Period adjustment in Depreciation	(28.96)	-
Depreciation and amortization expense	685.31	499.77
Interest expense	60.41	24.29
Operating (loss) before working capital changes	1,251.96	1,724.47
Adjustments for working capital change in:		
(Increase) / Decrease in inventories	263.71	2,302.93
(Increase) / Decrease in trade receivables	1,346.11	(5,075.58)
(Increase) / Decrease in short-term loans and advances	322.62	1,332.88
(Increase) / Decrease in other current assets	46.67	87.81
(Increase) / Decrease in other non current assets	15.00	-
Increase / (Decrease) in trade payables	1,068.94	630.21
Increase / (Decrease) in other current liabilities	50.63	490.21
Increase / (Decrease) in short-term provisions	(25.02)	179.46
Cash generated from / (used in) operating activities	4,340.62	1,672.39
Taxes paid/(payable)	(279.22)	(295.58)
Net cash generated from / (used in) operating activities before Prior Period Item/Exceptional items	4,061.40	1,376.81
Prior Period Item/Exceptional items	28.96	-
Net cash generated from / (used in) operating activities	4,090.36	1,376.81
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property Plant and Equipment	(3,250.25)	(5,747.32)
(Increase) / Decrease in non current investment	-	(1.96)
Interest Income	8.02	7.19
Net cash (used in) investing activities	(3,242.24)	(5,742.09)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) from short term borrowings	(77.45)	437.87
Proceeds/(Repayment) from long term borrowings	14.59	133.47
Interest Expense	(60.41)	(24.29)
Net cash generated from financing activities	(123.27)	547.05
Net (decrease) / increase in cash and cash equivalents (A+B+C)	724.85	(3,818.23)
Cash and cash equivalents-opening balance		
Cash in hand	14.97	11.03
Balances with scheduled banks on current account and fixed deposits	193.13	4,015.30
	208.10	4,026.33
Closing Cash & Cash Equivalents	932.96	208.10
Cash and cash equivalents-closing balance		
Cash in hand	25.25	14.97
Balances with scheduled banks on current account, overdraft and fixed deposits	907.71	193.13
	932.96	208.10
For Kore Digital Limited		
(CIN: L74900MH2009PLC190361)		
Ravindra Doshi		
Managing Director		
DIN: 02494055		
Date: May 30, 2026		