



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: - 13.11.2024

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 05th Board Meeting of Company for FY 2024-25 held on 13.11.2024

Dear Sir,

With reference to the subject this is to inform you that the 05th Meeting of Board of Director of "Kandarp Digi Smart BPO Limited" held today i.e.13.11.2024 from 01.00 pm to 05.00 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 2024, as Required under Regulation 33 (3) (a) SEBI (LODR) Regulations, 2015.

Other matters:

2. To Take Note Of Resignation From The Auditor

"RESOLVED THAT pursuant to the provisions of Section 140 of The Companies Act, 2013 read with Rule 8 of The Companies (Audit & Auditors) Rules, 2014 and other applicable provisions of The Companies Act, 2013 including any statutory modification(s) thereof for the time being in force, the resignation of existing Statutory Auditor M/s. Ashutosh Pandey & Associates, Chartered Accountant FRN 021376N, vide letter dated 12.11.2024, be and is hereby accepted and taken on record with effect from 12.11.2024."

3. Appointment of Statutory Auditors to fill casual vacancy-On Resignation

"RESOLVED THAT pursuant to sub-section (8) of section 139 of the Companies Act, 2013 and other applicable provisions, if any, of the Companies Act, 2013 as amended from time to time or any other law for the time being in force (including any statutory modification or amendment thereto or re-enactment thereof for the time being in force), and subject to approval of members in the forthcoming Extraordinary General Meeting, consent of the Board of Directors of the Company

be and is hereby accorded to appoint Karmv and Company, Chartered Accountants, (Firm Registration No. 023022N) for the financial year 2024-2025 to fill up the casual vacancy caused due to resignation of Auditor M/s. Ashutosh Pandey & Associates, Chartered Accountant, FRN 021376N, and they shall hold office until the conclusion of the ensuing annual general meeting at the remuneration as determined by the board."

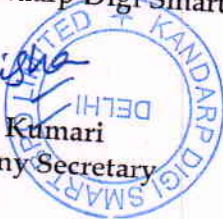
"RESOLVED FURTHER THAT any of the Directors of the Company be and are hereby severally authorized to sign, execute all such documents and do all such acts, deeds and things which may be necessary to bring into effect the above resolution."

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


Anisha Kumari
Company Secretary
A67823





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

KAILAS
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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.)
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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 | For the Half Year ended | For the Half Year ended | Year to date figures for the |
|---|-------------------------|-------------------------|-------------------------|------------------------------|
| | 30/09/2024 | 30/09/2023 | 31/03/2024 | Previous year ended |
| | (Un-Audited) | (Un-Audited) | (Audited) | (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: | | | | |
| Cost of Material Consumed | | | | |
| Purchase of stock-in-trade | | | 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 | 60.06 | 123.64 |
| Employee benefits expenses | 56.55 | 63.58 | 28.46 | 48.59 |
| Finance costs | 24.30 | 20.13 | 47.98 | 79.81 |
| Depreciation and amortisation | 31.12 | 31.83 | 714.02 | 1246.10 |
| Other Expenditure | 703.11 | 532.07 | 850.53 | 1498.14 |
| Total Expenditure IV | 815.08 | 647.61 | 112.05 | 156.21 |
| 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 | | | | |
| Profit before tax | 46.26 | 44.16 | 112.05 | 156.21 |
| Tax Expense | | | | |
| Current Tax | 11.56 | 11.48 | 29.13 | 40.61 |
| Deferred Tax | 7.17 | 1.88 | 12.47 | 14.35 |
| Total Tax Expenses | 18.74 | 13.36 | 41.60 | 54.96 |
| Net Profit Loss for the period from continuing operations | 27.52 | 30.80 | 70.45 | 101.24 |
| Profit/(loss) from Discontinued operations (after tax) | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Profit / (Loss) for the period | 27.52 | 30.80 | 70.45 | 101.24 |
| Details of Equity Share Capital | | | | |
| 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 | 0.79 | 1.13 |
| 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) | | | | |

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



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KANDARP DIGI SMART BPO LTD. (Formerly Known as Kanadarp Management Services Private Limited) CASH FLOW STATEMENT

FOR THE YEAR ENDING 30TH SEPTEMBER, 2024

Rs. in Lakhs

| Particulars | FY 30th SEP-24 | | FY 2023-24 | |
|---|----------------|---------|------------|----------|
| | Amounts | | 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 | | | | (11.76) |
| Changes in Working Capital: | (989.61) | | 3.80 | |
| (Increase) / Decrease in Trade Receivables | (58.51) | | | |
| (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 | | | | (36.81) |
| Cash generated from operations | (11.57) | | | (138.97) |
| Income taxes paid/ Adjustment | | (38.73) | | |
| 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 | | | | 3.04 |
| Current Investment | | | | 41.42 |
| Interest income | | 15.89 | | |
| Net cash used in investing activities | | | | |
| Cash flows from financing activities | | | 177.09 | |
| Bonus Equity Share Issued | (49.73) | | 41.71 | |
| Increase / (Decrease) in short-term borrowings | 17.65 | | (48.59) | |
| Increase / (Decrease) in long-term borrowings | (24.30) | | | |
| 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



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(Rs. in Lakhs)

Kandarp Digi Smart BPO Ltd Statement of Assets & Liabilities as on 30th September 2024

| Particulars | As on 30th September 2024 | As on 31ST March 2024 |
|---|---------------------------|-----------------------|
| | Un-Audited | Audited |
| I. EQUITY AND LIABILITIES | | |
| 1 Shareholders' Fund | 897.30 | 897.30 |
| Share capital | 923.30 | 895.78 |
| Reserves and surplus | | |
| 2 Non-Current Liabilities | 83.07 | 65.43 |
| Long Term Borrowings | 12.26 | 5.09 |
| Deferred Tax Liabilities | | |
| 3 Current Liabilities | 367.39 | 417.13 |
| Short Term Borrowings | | |
| Trade Payables | 0.00 | 0.00 |
| (i) Total Outstanding dues of creditors micro enterprises and small enterprises | 1,026.83 | 89.70 |
| (ii) Total Outstanding dues of creditors other than micro and small enterprises | 85.35 | 94.54 |
| Other current Liabilities | 97.60 | 95.46 |
| 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 | |
| 2 Current Assets | 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



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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

