

Date: 12<sup>th</sup> August 2025

To,  
**BSE Limited ("BSE")**,  
General Manger - Listing, ISC & CRD  
2<sup>nd</sup> Floor, New Trading Ring,  
P.J. Towers, Dalal Street,  
Mumbai – 400 001.

**Scrip Code: 507946**

**Scrip Symbol: KIDUJA**

Dear Sir/Madam,

**Sub: Outcome of the Board Meeting held on 12<sup>th</sup> August 2025 under Regulation 30(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 30(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and our prior intimation dated 06<sup>th</sup> August 2025, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e., Tuesday, 12<sup>th</sup> August 2025 which commenced at 4:00 P.M. (IST) and concluded at 4:45 P.M. (IST), have inter alia, approved and taken on record the following:

1. Unaudited Standalone Financial Results of the Company for the quarter ended on 30<sup>th</sup> June 2025.
2. Limited Review Report of the Statutory Auditors of the Company for the quarter ended on 30<sup>th</sup> June 2025.

You are requested to take the above on record and acknowledge receipt of the same.

Yours faithfully  
**For KIDUJA INDIA LIMITED**

**Ashish D. JAIPURIA**  
**Managing Director**  
**DIN: 00025537**

Encl.: As above

**LIMITED REVIEW REPORT**

To  
The Board of Directors of  
Kiduja India Limited

- 1) We have reviewed the accompanying statement of unaudited financial results of **Kiduja India Limited** ('the Company') for the quarter ended 30<sup>th</sup> June, 2025 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 results based on our review.
- 2) 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

3) **Material uncertainty over going concern**

We draw your attention to the fact that the Company has been incurring losses for the past few years and its net worth has been fully eroded. Also, the Company's liabilities exceeded its financial assets as on 30<sup>th</sup> June, 2025. These conditions indicate the existence of a material uncertainty that may cast doubt about the Company's ability to continue as a going concern. However, in view of comfort received from the Promoters and their Associates to the effect that they will continue to provide financial support to the Company, accordingly these financial results have been prepared on a going concern basis.

Our conclusion is not modified in respect of this matter.

- 4) 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 Indian Accounting Standards (Ind AS) 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, read with circular issued from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5) **Other Matters:**

(i) The financial information of the Company for the corresponding quarter ended 30<sup>th</sup> June, 2024 included in the Statement was reviewed by the preceding auditors who expressed an unmodified conclusion on those financial information vide their limited review report dated 9<sup>th</sup> August, 2024, whose report has been furnished to us, and has been relied upon by us.

(ii) The figures of the last quarter of the previous year are the balancing figures between audited figures for the full financial year and unaudited published year to date figures up to the third quarter of the previous financial year which were subjected to limited review by the preceding auditor.

Our conclusion is not modified in respect of these matters.

For D. C. Bothra & Co. LLP  
Chartered Accountants  
ICAI Firm Registration No. 0112257W

*Sonia Bhatia*  
Sonia Bhatia  
Partner

Membership No. 103976

UDIN: 25103976BNINXX1948



Place: Mumbai

Date: 12<sup>th</sup> August, 2025

# KIDUJA INDIA LIMITED

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

| Sr.<br>No. | Particulars                                               | (Rs. in Lakhs)         |                       |                        |                      |
|------------|-----------------------------------------------------------|------------------------|-----------------------|------------------------|----------------------|
|            |                                                           | Quarter Ended          |                       | Year Ended             |                      |
|            |                                                           | 30-Jun-25<br>Unaudited | 31-Mar-25<br>*Audited | 30-Jun-24<br>Unaudited | 31-Mar-25<br>Audited |
| 1          | Revenue from Operations (Refer Note 5)                    | 1,912.01               | -                     | 883.31                 | 631.17               |
| 2          | Other Income                                              | -                      | -                     | -                      | -                    |
| 3          | <b>Total Income (1+2)</b>                                 | <b>1,912.01</b>        | <b>-</b>              | <b>883.31</b>          | <b>631.17</b>        |
| 4          | <b>Expenses:</b>                                          |                        |                       |                        |                      |
|            | (a) Loss from Operations (Refer Note 5)                   | -                      | 251.34                | -                      | -                    |
|            | (b) Finance Costs                                         | 243.24                 | 134.72                | 311.55                 | 1,119.80             |
|            | (c) Employee Benefits Expense                             | 20.43                  | 6.58                  | 12.47                  | 36.75                |
|            | (d) Other Expenses                                        | 24.07                  | 16.02                 | 17.78                  | 100.01               |
|            | <b>Total Expenses</b>                                     | <b>287.74</b>          | <b>408.66</b>         | <b>341.80</b>          | <b>1,256.56</b>      |
| 5          | <b>Profit / (Loss) before tax (3-4)</b>                   | <b>1,624.27</b>        | <b>(408.66)</b>       | <b>541.51</b>          | <b>(625.39)</b>      |
| 6          | <b>Tax Expenses</b>                                       |                        |                       |                        |                      |
|            | Current Tax                                               | -                      | -                     | -                      | -                    |
|            | Deferred Tax                                              | -                      | -                     | -                      | -                    |
|            | Adjustment of tax relating to earlier year                | -                      | (0.47)                | -                      | (0.47)               |
| 7          | <b>Profit / (Loss) for the period (5-6)</b>               | <b>1,624.27</b>        | <b>(409.13)</b>       | <b>541.51</b>          | <b>(625.86)</b>      |
| 8          | <b>Other Comprehensive Income</b>                         | -                      | -                     | -                      | -                    |
| 9          | <b>Total Comprehensive Income (7+8)</b>                   | <b>1,624.27</b>        | <b>(409.13)</b>       | <b>541.51</b>          | <b>(625.86)</b>      |
| 10         | Paid up Equity Share Capital<br>(Face value of Re.1 each) | 240.00                 | 240.00                | 240.00                 | 240.00               |
| 11         | Other Equity                                              |                        |                       |                        | (2,606.28)           |
| 12         | <b>Earnings per Equity Share (of Re.1 each)</b>           |                        |                       |                        |                      |
|            | a) Basic & Diluted (Not annualised)                       | 6.77                   | (1.70)                | 2.64                   | (2.71)               |

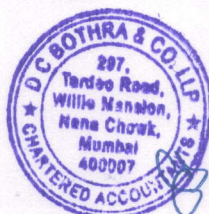
### NOTES:

- The above unaudited results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th August, 2025.
- Management Comments pertaining to material uncertainty over going concern:**  
Though, the networth of the Company has eroded, the Company's financial statements have been prepared on the basis of a going concern in view of comfort received from the Promoters and their Associates to the effect that they will continue to support the Company financially and keep on exploring investment opportunities.
- In view of brought forward unabsorbed losses, no provision for current tax is required.



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KIDUJA INDIA LIMITED  
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Tel: (+91 22) 40022100 • 40022101  
Website: www.kiduja.com



Registered Office:  
127-B, Mittal Tower  
Nariman Point  
Mumbai - 400 021  
India

# KIDUJA INDIA LIMITED

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- 4 The Company has only a single reportable business segment i.e. 'investment and dealing in shares and securities' in terms of requirements of Indian Accounting Standards 108 and has its operations located in India.

5 Revenue / (Loss) from Operations comprises of :

| Sr<br>No | Particulars                                                              | (Rs. in Lakhs) |           |           |            |
|----------|--------------------------------------------------------------------------|----------------|-----------|-----------|------------|
|          |                                                                          | Quarter Ended  |           |           | Year Ended |
|          |                                                                          | 30-Jun-25      | 31-Mar-25 | 30-Jun-24 | 31-Mar-25  |
| a        | Profit / (Loss) on Sale of Investments<br>(including fair value changes) | 1,912.01       | (343.93)  | 883.31    | 582.42     |
| b        | Profit / (Loss) on Trading in Derivatives (Net)                          | -              | 92.59     | -         | 48.74      |
| c        | Dividend Income                                                          | -              | -         | -         | 0.01       |

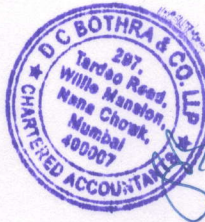
- 6 (a) The previous periods' figures have been re-grouped / re-classified wherever required to conform to current period's classification.  
(b) \*The figures of the last quarter of the previous year are the balancing figures between audited figures for the full financial year and unaudited published year to date figures up to the third quarter previous financial year.

For and on behalf of the Board of Directors

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Digitally signed by  
ASHISH DUNGARMAL  
JAIPURIA  
Date: 2025.08.12  
16:16:58 +05'30'

Ashish D. Jaipuria  
Managing Director  
DIN : 00025537

Date: 12th August, 2025  
Place: Mumbai



KIDUJA INDIA LIMITED

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India