



12<sup>th</sup> August, 2024

To,  
**BSE Limited**  
The Corporate Relationship Department  
P.J. Towers, 1st Floor,  
Dalal Street,  
Mumbai – 400001

**Scrip Code: 530357**

**Subject: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) (LODR) Regulations, 2015**

Respected Sir/Madam,

Pursuant to Regulation 30, 33 and 42 read with Schedule III and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at their Meeting held on Monday, 12<sup>th</sup> August, 2024 has approved the following:

1. Approved the Un-Audited Financial Results and Limited Review Report for the Quarter ended on 30<sup>th</sup> June, 2024.

The Board Meeting commenced at 03.30 P.M. and concluded at 04.30 P.M.

We hereby enclose the following:

1. Limited Review Report on Unaudited Financial results for the Quarter ended on 30<sup>th</sup> June, 2024 issued by the statutory auditor of the Company; and
2. Copy of Un-Audited Financial Results for the Quarter ended on 30<sup>th</sup> June, 2024.

Kindly take the above on your records.

Thanking you.

Yours Faithfully,

For **KBS India Limited,**



**Tushar Suresh Shah**  
**Managing Director**  
**DIN: 01729641**

# BHUTA SHAH & Co LLP

## CHARTERED ACCOUNTANTS

**Head Office :** 302-304, Regent Chambers, Nariman Point, Mumbai 400021.

**Branch Office :** Unit Nos 431/432, 3rd floor, Solitaire Corporate Park no - IV, Andheri Kurla Road, Chakala, Andheri East, Mumbai 400093.

**Thane Office :** 1501, Oriana Business Park, Wagle estate, Thane west, Mumbai 400 601.

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Independent Auditor's Review Report on Standalone unaudited quarterly financial result of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To,  
Board of Director  
KBS India Limited.

1. We have reviewed the accompanying statement of unaudited standalone financial results of KBS India Limited (hereinafter referred to as the 'Company'), for the quarter ended 30<sup>th</sup> June, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

These statements are the responsibility of the Company's Management and have been approved by its Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the India Accounting Standard 34 "Interim Financial Reporting" "(IND AS 34)", prescribed under section 133 of the Companies Act, 2013 read with rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

2. We conducted our review 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. 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



**BHUTA SHAH & Co LLP**  
CHARTERED ACCOUNTANTS

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3. 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 the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bhuta Shah & Co  
Chartered Accountants  
Firm Reg No:101474W/ W100100



CA Rajesh R. Shah  
Partner

Membership No: 33613  
UDIN-24033613BKGDFFK3087



Date: 12/08/2024  
Place: Mumbai

**KBS INDIA LIMITED**  
 Regd. Office: 502, Commerce House, 140, Nagindas Master Road, Fort, Mumbai - 400 001 CIN : L51900MH1985PLC035718  
 Tel No: 022 6996 6996 , E-mail: chandu.kbs@outlook.com, Website: www.kbs.co.in

**Unaudited Financial Results for the Quarter ended 30th June, 2024**

(Rs in Lakh) Except EPS

Sr. No.	Particulars	Quarter Ended		Year Ended	
		30th June 2024 (Unaudited)	31st March, 2024, (Audited)	30th June 2023 (Unaudited)	31st March, 2024 (Audited)
<b>I</b>	<b>Income</b>				
	(a) Revenue From Operations	55.99	59.90	33.70	173.70
	(b) Other Income	20.17	126.49	14.61	173.17
	<b>Total Revenue from Operations (a+b)</b>	<b>76.16</b>	<b>186.39</b>	<b>48.31</b>	<b>346.87</b>
<b>II</b>	<b>Expenses</b>				
	(a) Employees Benefit Expenses	22.71	21.23	18.50	89.02
	(b) Finance Costs	0.31	2.95	0.28	10.74
	(c) Depreciation and Amortisation Expenses	2.96	7.26	6.77	28.79
	(d) Other Expenses				
	i. Administration Exp	18.95	35.56	16.56	125.16
	ii. Other Expenses	22.69	44.09	8.39	87.26
	<b>Total expenses (a+b+c+d)</b>	<b>67.62</b>	<b>111.09</b>	<b>50.50</b>	<b>340.97</b>
<b>III</b>	<b>Profit/(Loss) before exceptional items and tax</b>	<b>8.54</b>	<b>75.30</b>	<b>(2.19)</b>	<b>5.89</b>
	Exceptional items	-	-	-	-
<b>IV</b>	<b>Profit/ (Loss) before tax</b>	<b>8.54</b>	<b>75.30</b>	<b>(2.19)</b>	<b>5.89</b>
<b>V</b>	<b>Tax Expense</b>				
	(a) Current tax	2.15	0.12	-	0.12
	(b) Deferred tax	-	(1.41)	-	(1.41)
<b>VI</b>	<b>Total tax expenses</b>	<b>2.15</b>	<b>(1.29)</b>	<b>-</b>	<b>(1.29)</b>
<b>VII</b>	<b>Profit/(Loss) for the period</b>	<b>6.39</b>	<b>76.59</b>	<b>(2.19)</b>	<b>7.18</b>
<b>VIII</b>	<b>Other Comprehensive Income</b>				
<b>A</b>	(i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
<b>B</b>	(i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
<b>IX</b>	<b>Total Comprehensive Income for the period</b>	<b>6.39</b>	<b>76.59</b>	<b>(2.19)</b>	<b>7.18</b>
<b>X</b>	<b>Net Profit for the Period</b>	<b>6.39</b>	<b>76.59</b>	<b>(2.19)</b>	<b>7.18</b>
<b>XI</b>	<b>Paid-up equity share capital face value of Rs 1 each</b>	<b>1082.12</b>	<b>1082.12</b>	<b>1032.12</b>	<b>1082.12</b>
<b>XII</b>	<b>Earnings per equity share (for discontinued &amp; continuing operation)</b>				
	(i) Basic earnings (loss) per share	0.01	0.07	(0.01)	0.01
	(ii) Diluted earnings (loss) per share	0.01	0.07	(0.01)	0.01

**NOTES:**

- The company operates in one segment only i.e. shares and stock broking as such there are no separate reportable segments as per Ind AS 108 on "Operating Segments"
- The above Standalone Unaudited Financials Result for the quarter ended 30th June, 2024 have been reviewed by the Audit committee and approved by the Board of Directors in the Meeting held on Monday, 12th August, 2024. The Statutory Auditors have carried out the Limited Review of these Unaudited Financial Results and same also available on website of the company and the website of stock exchange i.e. www.bseindia.com.
- The Unaudited Standalone Financial results have been prepared in accordance with recognition and measurement principles laid down in the IND AS 34 Interim financial reporting prescribed under sec 133 of the Companies Act, 2013 and Indian Accounting Standards (IND AS) as per Companies (Indian Accounting Standard) Rules, 2015.
- The results are in accordance with the requirement of Regulation 33 of SEBI (Listing obligation and Disclosure requirement) Regulation 2015, as amended.
- Figures for previous years/periods have been reclassified wherever necessary to make them comparable with current period.

Place : Mumbai  
 Dated: 12th August, 2024



For KBS India Limited

TUSHAR SURESH SHAH  
 CHAIRMAN & MANAGING DIRECTOR  
 DIN 01729641