

07th November, 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 Thursday, 07th November, 2024 has approved the following:

1. Approved the Un-Audited Financial Results and Limited Review Report for the Quarter & Half Year ended on 30th September, 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 & Half Year ended on 30th September, 2024 issued by the statutory auditor of the Company; and
2. Copy of Un-Audited Financial Results for the Quarter & Half Year ended on 30th September, 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 30th September, 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.

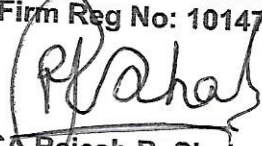
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review 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

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. LLP
Chartered Accountants
Firm Reg No: 101474W/ W100100



CA Rajesh R. Shah
Partner

UDIN: 24033613 BKCA DGT 77463

Date: 07/11/2024
Place: Mumbai



KBS INDIA LIMITED
CIN : L51900MH1985PLC035718
 Regd. Office: 502, Commerce House, 140, Nagindas Master Road, Fort, Mumbai - 400 001 Tel No: 022 6996 6996
 E-mail: chandu.kbs@outlook.com, Website: www.kbs.co.in
 Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September, 2024

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th Sept 2024(Unaudited)	30th June 2024(Unaudited)	30th Sept 2023 (Unaudited)	30th Sept 2024 (Unaudited)	30th Sept 2023 (Unaudited)	31st March, 2024 (Audited)
		(Rs in Lakh) Except EPS					
I	Income						
	(a) Revenue from Operations	80.52	55.99	50.43	136.51	84.13	173.69
	(b) Other Income	4.91	20.17	18.38	25.08	32.99	173.17
	Total Income From Operations	85.43	76.16	68.81	161.59	117.12	346.86
II	Expenses						
	(a) Employees Benefit Expenses	21.48	22.71	22.71	44.19	41.21	89.02
	(b) Finance Costs	0.98	0.31	3.98	1.29	4.26	10.74
	(c) Depreciation and Amortisation Expenses	3.15	2.96	7.37	6.11	14.14	28.79
	(d) Other Expenditure						
	i. Administration Exp	30.34	18.95	30.86	49.29	47.42	125.16
	ii. Other Exp	21.07	22.69	24.01	43.76	32.40	87.26
	Total expenses	77.02	67.62	88.93	144.64	139.43	340.97
III	Profit before exceptional items and tax	8.41	8.54	(20.12)	16.95	(22.31)	5.89
IV	Exceptional items	-	-	-	-	-	-
V	Profit/ (Loss) before tax	8.41	8.54	(20.12)	16.95	(22.31)	5.89
VI	Tax Expense						
	(a) Current tax	2.11	2.15	-	4.26	-	0.12
	(b) Deferred tax	-	-	-	-	-	(1.42)
	(c) Tax relating to earlier years	-	-	-	-	-	-
V	Total tax expenses	2.11	2.15	-	4.26	-	(1.30)
VII	Net Profit/ (Loss) for the period	6.30	6.39	(20.12)	12.69	(22.31)	7.19
VIII	Other Comprehensive Income (Net of Taxes)						
	(a) 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) i. Item that will be reclassified to profit or loss	-	-	-	-	-	-
	ii. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other Comprehensive Income (net of taxes)	-	-	-	-	-	-
IX	Total Comprehensive Income for the period	6.30	6.39	(20.12)	12.69	(22.31)	7.19
X	Net Profit/ (Loss) for the period	6.30	6.39	(20.12)	12.69	(22.31)	7.19
X	Paid-up equity share capital (Face Value of Rs. 10/-each)	1082.12	1,082.12	1082.12	1082.12	1082.12	1082.12
XI	Reserves Excluding revaluation reserve						
XII	Earnings per equity share						
	(i) Basic earnings (loss) per share	0.01	0.01	(0.02)	0.01	(0.02)	0.01
	(ii) Diluted earnings (loss) per share	0.01	0.01	(0.02)	0.01	(0.02)	0.01



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 CIN L51900MH1985PLC035718

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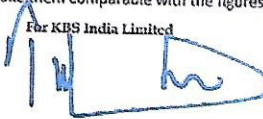
Statement of Assets and Liabilities :		UNAUDITED	AUDITED
PARTICULARS		as at 30th Sept, 2024	as at 31st March, 2024
A	ASSETS		
I	Non- Current Assets		
	Property, Plant and equipment	17.00	22.25
	Capital work-in-progress	-	-
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	-	-
	Intangible assets under development	-	-
	Biological Assets other than bearer plants	-	-
	Financial Assets		
	(i) Investments	545.00	545.00
	(ii) Trade receivables	-	-
	(iii) Loans and Advances	1665.41	1665.41
	(iv) Other financial assets	-	-
	Deferred tax assets (net)	2.36	2.36
	Other Non Current Assets	-	-
	Sub Total - Non- Current Assets	2,229.77	2,235.02
II	Current Assets		
	Inventories	67.23	67.23
	Financial assets		
	(i) Investments	390.92	106.11
	(ii) Trade receivables	69.80	30.29
	(iii) Cash and cash equivalents	137.11	439.53
	(iv) Bank balances other than Cash and cash equivalents	-	-
	(v) Loan	-	-
	(vi) Other financial assets	-	-
	Current tax assets (net)	-	-
	Other Current assets	808.44	724.23
	Sub Total - Current Assets	1473.50	1367.39
	TOTAL ASSETS	3703.27	3,602.41
B	EQUITY AND LIABILITIES		
I	Equity		
	(a) Equity Share Capital	1082.12	1082.12
	(b) Other Equity	2272.28	2259.59
	Sub Total - Equity	3354.40	3341.71
II	LIABILITIES		
	Non Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other Financial liabilities	-	-
	Provisions	-	-
	Deferred Tax Liabilities (Net)	-	-
	Other Non current liabilities	-	-
	Sub Total - Non- Current Liabilities	-	-
	Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Other Financial liabilities	-	-
	(iii) Trade payables	285.94	193.49
	Other Current liabilities	3.24	11.77
	Provisions	59.69	55.44
	Current tax liabilities(net)	-	-
	Sub Total - Current Liabilities	348.87	260.70
	TOTAL EQUITY AND LIABILITIES	3,703.27	3,602.41

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 CIN L51900MH1985PLC035718



Notes:

1. 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"
2. The above Standalone Unaudited Financials Result for the quarter and half year ended 30th September, 2024 have been reviewed by the Audit committee and approved by the Board of Directors in the Meeting held on Thursday, 7th November, 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.
3. 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.
4. The results are in accordance with the requirement of Regulation 33 of SEBI (Listing obligation and Disclosure requirement) Regulation 2015, as amended.
5. Figures for previous years/periods have been regrouped/reclassified wherever necessary to make them comparable with current period
6. The previous periods figures have been regrouped and reclassified wherever necessary to make them comparable with the figures for the current periods.

For KBS India Limited


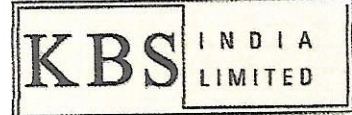
TUSHAR SURESH SHAH
CHAIRMAN & MANAGING DIRECTOR
DIN 01729641

Place : Mumbai

Dated: 7th November, 2024



KBS INDIA LIMITED
CIN: L51900MH1985PLC035718
CASH FLOW STATEMENT



Particulars	For the year ended	
	30th September, 2024	31st March, 2024
(A) Cash Flows from Operating Activities		
Net Profit Before Tax	16,95,024	5,89,574
Add: Depreciation and amortization	10,20,764	28,15,813
Less: Interest/Dividend Income	24,98,664	51,04,062
Operating Profit before working capital Changes	2,17,124	(16,98,675)
Increase /(Decreases) in Short Term Borrowings		-
Increase /(Decreases) in Trade Payables	92,45,589	1,56,58,749
Increase /(Decreases) in Other Current Liabilities	(4,25,677)	9,61,300
(Increase) /Decreases in Current Investment	(2,84,81,000)	4,03,96,979
(Increase) /Decreases in Trade Receivables	(39,51,391)	(22,26,697)
(Increase) /Decreases in Long Term Loans & Advances	-	0
(Increase) /Decreases in Other current Assets	(84,21,170)	(3,61,14,027)
(Increase) /Decreases in Inventories	-	(65,74,311)
Foreing Currency Translation gain/(loss)		-
Net Cash Flows from Operating Activities	(3,20,33,649)	1,21,01,993
(B) Cash Flows from Investing Activities		
Interest received	24,98,664	7,44,062
Investment in Debentures	-	-
Gain on Sale of Property, Plant and Equipment,	-	-
Purchase of Property, Plant and Equipment	(3,45,737)	(3,66,568)
Net Cash Flows from Investing Activities	21,52,928	3,77,494
(C) Cash Flows from Financing Activities		
Proceeds from issue of share capital	-	50,00,000
Interest paid	(1,29,277)	(10,74,019)
Net cash from/(used in) financing activities	(1,29,277)	39,25,981
Net Increase / (Decrease) in Cash & Cash Equivalents	(3,02,27,122)	1,81,04,143
Cash & Cash Equivalents at beginning of the period	4,39,52,845	2,58,48,702
Cash & Cash Equivalents at end of the period	1,37,11,013	4,39,52,845



KBS INDIA LIMITED

 Director / Auditor's Signatory

