

KIDUJA INDIA LIMITED

Date: 14th November 2024

To,
BSE Limited ("BSE"),
General Manger - Listing, ISC & CRD
2nd 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 14th November 2024 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 05th November 2024 we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. Thursday, 14th November 2024 which commenced at 04.00 p.m. and concluded at 05:15 pm, have inter alia, approved and taken on record the following:

1. Unaudited Standalone Financial Results of the Company for the quarter and half year ended on 30th September 2024.
2. Limited Review Report of the Statutory Auditors of the Company for the quarter and half year ended on 30th September 2024.

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

Thanking you,

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 and half year ended 30th September, 2024 ("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 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.

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 financial liabilities exceeded its financial assets as on 30th September, 2024. 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 profit earned during the current half year/ previous year, as also comfort received from the Promoters to the effect that they will continue to provide financial support to the Company, 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.

**For Lodha & Co LLP
Chartered Accountants****ICAI Firm Registration No. 301051E/E300284****A M****Hariharan
A M Hariharan****Partner****Membership No. 038323****UDIN: 24038323BKFVTW7915**Digitally signed by A
M Hariharan
Date: 2024.11.14
17:05:42 +05'30'**Place: Mumbai****Date: 14th November, 2024**

KIDUJA INDIA LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30th SEPTEMBER, 2024

Sr. No.	Particulars	Quarter Ended			Half Year ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations (Refer Note 6)	1,038.25	883.31	1,032.93	1,921.56	1,495.15	4,502.69
2	Other Income	-	-	-	-	-	-
3	Total Income (1+2)	1,038.25	883.31	1,032.93	1,921.56	1,495.15	4,502.69
4	Expenses:						
	(a) Finance Costs	361.00	311.55	207.67	672.55	326.53	954.99
	(b) Employee Benefits Expense	12.95	12.47	13.76	25.42	28.29	55.10
	(c) Other Expenses	56.54	17.78	13.50	74.32	34.42	98.57
	Total Expenses	430.49	341.80	234.93	772.29	389.24	1,108.66
5	Profit Before Tax (3-4)	607.76	541.51	798.00	1,149.27	1,105.91	3,394.03
6	Tax Expenses	-	-	-	-	-	-
7	Profit for the Period (5-6)	607.76	541.51	798.00	1,149.27	1,105.91	3,394.03
8	Other Comprehensive Income	-	-	-	-	-	-
9	Total Comprehensive Income (7+8)	607.76	541.51	798.00	1,149.27	1,105.91	3,394.03
10	Paid up Equity Share Capital (Face value of Rs.10 each)	240.00	240.00	171.50	240.00	171.50	200.00
11	Other Equity						(2,240.42)
12	Earnings per Equity Share (of Rs.10 each)						
	a) Basic (Not annualised)	25.32	26.44	46.53	56.11	64.48	197.63
	b) Diluted (Not annualised)	25.32	26.44	46.53	56.11	64.48	160.30

NOTES:

- The above unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2024.
- 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 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 and opting for new tax regime, no provision for taxation is required.
- 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.
- The Company has received approval of the shareholders for sub-division (stock split) of equity shares of Rs.10 (Rs.Ten only) each to Rs.1 (Rs. one only) in Annual General Meeting (AGM) held on 26th September, 2024. The Company is in the process of carrying out further formalities in this regard.

6 Revenue/(Loss) from Operations comprises of:		(Rs in Lakhs)					
Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
a	Profit/(Loss) on Sale of Investments (including fair value changes)	1,038.24	883.31	1,124.23	1,921.65	1,518.89	4,526.43
b	Profit/(Loss) on Trading in Derivatives (Net)	-	-	(91.31)	-	(23.75)	(23.75)
c	Dividend Income	0.01	-	0.01	0.01	0.01	0.01

- The previous periods' figures have been re-grouped / re-classified wherever required to conform to current period's classification.

For and on behalf of the Board of Directors

Date: 14th November, 2024
Place: Mumbai



Ashish D. Jaipuria
Ashish D. Jaipuria
Managing Director
DIN : 00025537

REGISTERED OFFICE:
127-B, MITTAL TOWER
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INDIA

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KIDUJA

INDIA LIMITED

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024
(Rs. in Lakhs)

Particulars	As at 30-09-2024	As at 31-03-2024
I ASSETS		
Financial Assets		
Cash and Cash Equivalents	0.72	0.94
Trade Receivables	-	-
Investments	17,961.12	12,107.89
Other Financial Assets	4.82	4.97
	17,966.66	12,113.80
Non-Financial Assets		
Current Tax Assets	0.47	0.47
Other Non-financial Assets	0.07	0.08
	0.54	0.55
Total Assets	17,967.20	12,114.35
II LIABILITIES AND EQUITY		
Financial Liabilities		
Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	72.12	15.97
Borrowings	18,459.94	14,035.72
Non-Financial Liabilities		
Provisions	25.93	24.89
Other Non-Financial Liabilities	0.36	78.19
Equity		
Equity Share Capital	240.00	200.00
Other Equity	(831.15)	(2,240.42)
	-	-
Total Liabilities and Equity	17,967.20	12,114.35

For and on behalf of the Board of Directors

Date: 14th November, 2024
Place: Mumbai



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Ashish D. Jaipuria
Managing Director
DIN : 00025537

KIDUJA INDIA LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. in Lakhs)

	For the half year ended	For the half year ended
	30-09-2024	30-09-2023
A. Cash Flow from Operating Activities		
Profit / (Loss) Before Tax	1,149.27	1,105.91
Adjusted for:		
Finance Cost	672.55	326.53
Operating Profit/(Loss) Before Working Capital Changes	1,821.82	1,432.44
Adjustments for:		
(Increase) / Decrease in Trade and Other Receivables	0.16	18.42
(Increase) / Decrease in Investments	(5,853.23)	(6,866.37)
Increase / (Decrease) in Trade Payables	56.16	14.46
Increase / (Decrease) in Other Current Liabilities	(76.79)	(20.31)
Cash Used in Operations	(4,051.88)	(5,421.36)
Direct Taxes Paid	-	-
Net Cash Used in Operating Activities	(4,051.88)	(5,421.36)
	A	
B. Cash Flow from Investing Activities		
Net Cash Used in Investing Activities	-	-
	B	
C. Cash Flow from Financing Activities		
Proceeds from issue of convertible equity warrants under preferential allotment including securities premium	300.00	-
Secured Borrowings Received	11,090.60	15,899.00
Secured Borrowings Paid	(6,000.00)	(9,949.27)
Unsecured Borrowings Received	5,136.44	3,887.95
Unsecured Borrowings Paid	(5,818.88)	(4,201.20)
Interest Paid	(656.50)	(210.74)
Net Cash flow from Financing Activities	4,051.66	5,425.74
	C	
Net Increase/(Decrease) in Cash and Cash Equivalents	(0.22)	4.38
	(A+B+C)	
Cash and Cash Equivalents (Opening Balance)	0.94	0.75
Cash and Cash Equivalents (Closing Balance)	0.72	5.13

For and on behalf of the Board of Directors

Date: 14th November, 2024

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Ashish D. Jaipuria

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Managing Director
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