

KIDUJA

INDIA LIMITED

Date: 03rd February 2026

To,
BSE Limited (“BSE”),
General Manager - 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 03rd February 2026 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 23rd January 2026, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e., Tuesday, 03rd February 2026 which commenced at 2:00 P.M. (IST) and concluded at 03:00 P.M. (IST), have inter alia, approved and taken on record the following:

1. Unaudited Financial Results of the Company for the quarter and nine months ended 31st December 2025.
2. Limited Review Report of the Statutory Auditors of the Company for the quarter and nine months ended 31st December 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 and nine months period ended 31st December, 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 Related to 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 is negative. Also, the Company's liabilities exceeded its financial assets as on 31st December, 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. (Refer Note No. 2 to the attached financial results.)

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 Matter:

The financial information of the Company for the corresponding quarter and nine months period ended 31st December, 2024 and audit of financial results for the year ended 31st March 2025 included in the Statement, was carried out by the preceding auditors who have expressed an unmodified conclusion vide their review report dated 14th February, 2025 and unmodified opinion vide their audit report dated 29th April, 2025 respectively, which have been furnished to us and relied upon by us for the purpose of our review of the statement.

Our conclusion is not modified in respect of this matter.

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

Sonia Bhatia

Sonia Bhatia
Partner
Membership No.103976
UDIN: 26103976WUQTOB1024



Place: Mumbai
Date: 03rd February, 2026

KIDUJA

INDIA LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		(Rs. In Lakhs)
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1	Revenue from Operations (Refer Note 5)	303.52	-	-	938.34	882.51	631.17
2	Other Income	-	-	-	-	-	-
3	Total Revenue (1+2)	303.52	-	-	938.34	882.51	631.17
4	Expenses:						
	(a) Loss from Operations (Refer Note 5)	-	1,277.19	1,039.05	-	-	-
	(b) Finance Costs	149.24	219.49	312.53	611.97	985.08	1,119.80
	(c) Employee Benefits Expense	12.28	12.25	4.75	44.96	30.17	36.75
	(d) Other Expenses	24.72	23.73	9.66	72.52	83.99	100.01
	Total Expenses	186.24	1,532.66	1,365.99	729.45	1,099.24	1,256.56
5	Profit/(Loss) before tax (3-4)	117.28	(1,532.66)	(1,365.99)	208.89	(216.73)	(625.39)
6	Tax Expenses						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
	Adjustment of tax relating to earlier year	-	-	-	-	-	-
7	Profit/(Loss) for the period (5-6)	117.28	(1,532.66)	(1,365.99)	208.89	(216.73)	(625.86)
8	Other Comprehensive Income						
9	Total Comprehensive Income (7+8)	117.28	(1,532.66)	(1,365.99)	208.89	(216.73)	(625.86)
10	Paid up Equity Share Capital (Face value of Rs.1 each)	240.00	240.00	240.00	240.00	240.00	240.00
11	Other Equity						
12	Earnings per Equity Share (of Re.1 each) (Not annualised)						
	a) Basic	0.49	(6.39)	(5.69)	0.87	(0.90)	(2.71)
	b) Diluted	0.49	(6.39)	(5.69)	0.87	(0.90)	(2.71)

NOTES:

- The above unaudited results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on 3rd February, 2026.
- 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, no provision for current tax 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.

5 Revenue / (Loss) from Operations comprises of :

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		(Rs. In Lakhs)
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	
a	Profit/(Loss) on Sale of Investments (including fair value changes)	303.52	(1,277.20)	(995.20)	938.33	882.50	582.42
b	Profit/(Loss) on Trading in Derivatives (Net)	-	-	(43.85)	-	-	48.74
c	Dividend Income	-	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.



Date: 3rd February, 2026
Place: Mumbai



For and on behalf of the Board of Directors

Ashish D. Jaipuria
Managing Director
DIN : 00025537

KIDUJA INDIA LIMITED

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India