



07th November, 2025

To,
BSE Limited
The Corporate Relationship Department
P.J. Towers, 1st Floor,
Dalal Street,
Mumbai – 400 001

Scrip Code: 530357

Sub: Outcome of Board Meeting of the Company held today i.e., 07th November, 2025

Reference: Disclosure pursuant to Regulation 30 and Regulation 33 of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 [‘Listing Regulations’]

Dear Sir,

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 Friday, 07th November, 2025 has approved the following:

1. Approved the Un-Audited Financial Results and Limited Review Report for the Quarter & Half-Year ended 30th September, 2025;

The Board Meeting commenced at 02.00 P.M. and concluded at 03.15 P.M.

We hereby enclose the following:

1. Limited Review Report on Unaudited Financial results for the Quarter & Half-Year ended on 30th September, 2025 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, 2025.

Kindly take the same on your record and oblige.

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, 2025 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.



1233. 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 other than below mentioned points.

We report that:

1. Gratuity liability of employees is not provided for as required by Ind AS 19 on "Employee Benefits". The impact of the same is not quantified in the absence of actuarial valuation/management estimate.
2. Long-term loan amounting to Rs. 16,65,40,533/- and current account outstanding balance of Rs. 8,02,444/- as on 30th September 2025 are outstanding and receivable from KBS Capital Management Singapore Pte Ltd (erstwhile subsidiary of the company). We have been informed that the said company has been struck off. No provision has been made for the said loan and current account balance in the financial statements for the year and period ended 30th September 2025. The above has resulted in a misstatement of the profit and accumulated reserves & surplus.



Date: 07/11/2025
Place: Mumbai

For Bhuta Shah & Co
Chartered Accountants
ICAI Firm Reg No:101474w/100100w

A handwritten signature in black ink, appearing to read "Rajesh R. Shah", written over a horizontal line.

CA Rajesh R. Shah
Partner
Membership No: 33613
UDIN: 25033613BMONYK1754

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, 2025

Sr. No.	Particulars	Quarter Ended			Half Year Ended		(Rs in Lakh) Except EPS
		30th Sept 2025 (Unaudited)	30th June 2025 (Unaudited)	30th Sept 2024 (Unaudited)	30th Sept 2025 (Unaudited)	30th Sept 2024 (Unaudited)	Year Ended 31st March, 2025 (Audited)
I	Income						
	(a) Revenue from Operations	84.27	100.33	80.52	184.60	136.51	236.74
	(b) Other Income	11.96	11.85	4.91	23.81	25.08	114.27
	Total Income From Operations	96.23	112.18	85.43	208.41	161.59	351.01
II	Expenses						
	(a) Employees Benefit Expenses	26.92	27.78	21.48	54.70	44.19	92.02
	(b) Finance Costs	1.11	0.40	0.98	1.51	1.29	1.45
	(c) Depreciation and Amortisation Expenses	5.29	4.97	3.15	10.26	6.11	13.88
	(d) Other Expenditure	-	-	-	-	-	-
	i. Administration Exp	25.43	16.40	30.34	41.83	49.29	105.91
	ii. Other Exp	30.64	25.62	21.07	56.26	43.76	92.15
	Total expenses	89.39	75.17	77.02	164.56	144.64	305.41
III	Profit before exceptional items and tax	6.84	37.01	8.41	43.85	16.95	45.60
IV	Exceptional items	-	-	-	-	-	-
V	Profit/ (Loss) before tax	6.84	37.01	8.41	43.85	16.95	45.60
VI	Tax Expense						
	(a) Current tax	1.72	9.32	2.11	11.04	4.26	7.76
	(b) Deferred tax	-	-	-	-	-	5.37
	(c) short/Excess provision	-	-	-	-	-	-
V	Total tax expenses	1.72	9.32	2.11	11.04	4.26	14.81
VII	Net Profit/ (Loss) for the period	5.12	27.69	6.30	32.81	12.69	27.94
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	5.12	27.69	6.30	32.81	12.69	17.66
X	Net Profit/ (Loss) for the period	5.12	27.69	6.30	32.81	12.69	17.66
X	Paid-up equity share capital (Face Value of Rs. 1/-each)	1,082.12	1,082.12	1,082.12	1,082.12	1,082.12	1,082.12
XI	Reserves Excluding revaluation reserve						
XII	Earnings per equity share						
	(i) Basic earnings (loss) per share	0.01	0.02	0.01	0.03	0.01	0.02
	(ii) Diluted earnings (loss) per share	0.01	0.02	0.01	0.03	0.01	0.02


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TEL NO: 022 4036 2626 FAX NO: 022 4036 2618 | E-MAIL: kbs@kbs.co.in | WEBSITE: www.kbs.co.in
CIN L51900MH1985PLC035718

Statement of Assets and Liabilities :		UNAUDITED	AUDITED
PARTICULARS		as at 30th Sept, 2025	as at 31st March, 2025
A	ASSETS		
I	Non- Current Assets		
	Property, Plant and equipment	29.91	20.91
	Capital work-in-progress	-	-
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	-	-
	Intangible assets under development	-	-
	Biological Assets other than bearer plants	-	-
	Financial Assets		
	(i) Investments	545.01	545.01
	(ii) Trade receivables		
	(iii) Loans and Advances	1665.40	1665.40
	(iv) Other financial assets	-	-
	Deferred tax assets (net)	2.38	-
	Other Non Current Assets	-	-
	Sub Total - Non- Current Assets	2,242.70	2,231.32
II	Current Assets		
	Inventories	14.60	14.60
	Financial assets		
	(i) Investments	582.13	316.43
	(ii) Trade receivables	8.03	10.44
	(iii) Cash and cash equivalents	99.83	383.69
	(iv) Bank balances other than Cash and cash equivalents		
	(v) Loan	-	-
	(vi) Other financial assets	-	-
	Current tax assets (net)		
	Other Current assets	711.43	629.40
	Sub Total - Current Assets	1416.02	1354.56
	TOTAL ASSETS	3658.72	3,585.88
B	EQUITY AND LIABILITIES		
I	Equity		
	(a) Equity Share Capital	1082.12	1082.12
	(b) Other Equity	2388.62	2350.43
	Sub Total - Equity	3470.74	3432.55
II	LIABILITIES		
	Non Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other Financial liabilities	-	-
	Provisions		
	Deferred Tax Liabilities (Net)	-	2.99
	Other Non current liabilities	-	-
	Sub Total - Non- Current Liabilities	-	2.99
	Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Other Financial liabilities	-	-
	(iii) Trade payables	138.09	104.48
	Other Current liabilities	3.50	10.51
	Provisions	46.39	35.35
	Current tax liabilities (net)	-	-
	Sub Total - Current Liabilities	187.98	150.34
	TOTAL EQUITY AND LIABILITIES	3,658.72	3,585.88



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, 2025 have been reviewed by the Audit committee and approved by the Board of Directors in the Meeting held on Friday, 7th November, 2025. 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.

Place : Mumbai

Dated: 7th November, 2025



For KBS India Limited

TUSHAR SURESH SHAH
CHAIRMAN & MANAGING DIRECTOR
DIN 01729641



KBS INDIA LIMITED
CIN: L51900MH1985PLC035718
CASH FLOW STATEMENT



Particulars	Notes	30th September 2025	for year ended 31st March, 2025
(A) Cash Flows from Operating Activities			
Net Profit Before Tax		43,85,026	45,59,930
Add: Depreciation and amortization	6	12,76,703	16,97,895
Less: Interest/Dividend Income	14	23,65,970	50,46,837
Operating Profit before working capital Changes		32,95,759	12,10,988
Increase /(Decreases) in Short Term Borrowings	3	-	-
Increase /(Decreases) in Trade Payables	4	33,61,002	(89,00,698)
Increase /(Decreases) in Other Current Liabilities/Prov		4,03,385	(21,35,151)
(Increase) /Decreases in Current Investment	8	(2,65,69,950)	(2,10,32,217)
(Increase) /Decreases in Trade Receivables	9	2,41,406	19,85,292
(Increase) /Decreases in Long Term Loans & Advances	11	-	-
(Increase) /Decreases in Other current Assets	12	(82,02,781)	94,82,693
(Increase) /Decreases in Inventories/Reserves		58,85,833	1,25,79,727
Net Cash Flows from Operating Activities		(2,48,81,105)	(80,20,354)
(B) Cash Flows from Investing Activities			
Interest received	14	23,65,970	50,46,837
Investment in Debentures		-	-
Gain on Sale of Property, Plant and Equipment,		-	-
Purchase of Property, Plant and Equipment	6	(24,23,793)	(12,54,280)
Net Cash Flows from Investing Activities		(57,823)	37,92,556
(C) Cash Flows from Financing Activities			
Proceeds from issue of share capital			-
Interest paid		(1,50,766)	(1,45,240)
Net cash from/(used in) financing activities		(1,50,766)	(1,45,240)
Net Increase / (Decrease) in Cash & Cash Equivalents		(2,83,85,453)	(55,84,025)
Cash & Cash Equivalents at beginning of the period		3,83,68,820	4,39,52,845
Cash & Cash Equivalents at end of the period		99,83,366	3,83,68,820



FOR KBS INDIA LIMITED

TUSHAR SHAH
DIRECTOR

DIN 01729641

Date: 07/11/2025

PLACE :- MUMBAI