06th November, 2026

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., 06th November, 2026

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 a n d Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at their Meeting held on Friday, 06th November, 2026 has approved the following:

1. Approved the Un-Audited Financial Results and Limited Review Report for the Quarter & Half-Year ended 30th September, 2026;

The Board Meeting commenced at 02.30 P.M. and concluded at 05.00 P.M.

We hereby enclose the following:

1. Limited Review Report on Unaudited Financial results for the Quarter & Half-Year ended on 30th September, 2026 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, 2026.

Kindly take the same on your record and oblige.

Thanking You,

Yours faithfully,

For KBS India Limited

Tushar Suresh Shah
Digitally signed by Tushar Suresh Shah
Date: 2026.11.06 17:07:13 +05'30'

KBS INDIA LIMITED MUMBAI

Tushar Suresh Shah
Managing Director
DIN: 01729641

BHUTA SHAH & Co LLP
CHARTERED ACCOUNTANTS

2nd Floor, Bajaj Bhavan,Jamnalal Bajaj Marg
Nariman Point, Mumbai – 400 021.
T: +91 22 4343 9191 / +91 22 2283 2626
F: +91 22 2283 2727
bhutashah.com

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, 2026 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.

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.

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 2026 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 2026. The above has resulted in a misstatement of the profit and accumulated reserves & surplus.

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

Rajesh R. Shah
Partner
Membership No: 33613
UDIN: 26033613GSDBUP5777

Date: 06/11/2026
Place: Mumbai

KBS INDIA LTD
CIN: L51900MH1985PLC035718
CASH FLOW STATEMENT

Particulars	Half year ended	Year ended
	30th September, 2026	31st March, 2026
(A) Cash Flows from Operating Activities		
Net Profit Before Tax	1,227,464	1,222,580
Add: Depreciation and amortization	474,630	2,330,058
Add: Interest paid (finance costs)	12,270	
Less: Interest/Dividend Income	1,524,602	4,930,263
Operating Profit before working capital Changes	**189,762**	**(1,377,625)**
Increase / (Decrease) in Short term Borrowings	-	-
Increase / (Decrease) in Trade payables	4,574,126	1,655,814
Increase / (Decrease) in Other Current Liabilities	5,657,503	1,071,195
Increase / (Decrease) in Provisions (net of current tax)	(263,417)	
(Increase) / Decrease in Current Investments	(41,818,473)	(55,900,719)
(Increase) / Decrease in Trade Receivable	11,267,550	(11,026,145)
(Increase) / Decrease in Other Current Assets	(31,449,688)	19,968,321
(Increase) / Decrease in Inventories / Reserves	3,564,303	40,853,369
Increa: Increase / (Decrease) in Deferred Tax Liability (net of P&L charge)	(33,400)	
Adj. tc Adjustment to opening retained earnings (books vs audited 31.03.2	1,728,479	
Net Cash Flows from Operating Activities	**(46,583,254)**	**(4,755,789)**
(B) Cash Flows from Investing Activities		
Interest received	1,524,602	4,930,263
Decrease/(Increase) in Long Term Loans & Advances	-	-
Redemption/(Investment) in NCD (Non-Current Investments)	35,000,000	(10,000,000)
Purchase of Property, Plant and Equipment	(92,184)	(1,947,353)
Net Cash Flows from Investing Activities	**36,432,418**	**(7,017,090)**
(C) Cash Flows from Financing Activities		
Interest paid	(12,270)	(17,910)
Net cash from/(used in) financing activities	**(12,270)**	**(17,910)**
Net Increase / (Decrease) in Cash & Cash Equivalents	(10,163,106)	(11,790,789)
Cash & Cash Equivalents at beginning of the period	26,058,227	37,849,017
Cash & Cash Equivalents at end of the period	**15,895,121**	**26,058,227**
Cash & Cash Equivalents as per Balance Sheet	15,895,121	26,058,227
Difference (should be nil)	*(0)*	*0*

FOR KBS INDIA LIMITED

TUSHAR SHAH
DIRECTOR
DIN 01729641

PLACE :- MUMBAI

KBS INDIA LIMITED

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, 2026

(Rs in Lakh) Except EPS

		Quarter Ended			Half Year Ended		Year Ended
Sr. No.	Particulars	30th Sept 2026(Unaudited)	30th June 2026(Unaudited)	30th Sept 2025 (Unaudited)	30th Sept 2026 (Unaudited)	30th Sept 2025 (Unaudited)	31st March, 2026 (Audited)
I	**Income**						
	(a) Revenue from Operations	71.45	42.97	84.27	114.42	184.60	233.94
	(b) Other Income	7.84	50.08	11.95	57.92	23.81	107.77
	Total Income From Operations	79.29	93.05	96.23	172.34	208.41	341.71
II	**Expenses**	-					
	(a) Employees Benefit Expenses	29.54	29.45	26.92	58.99	54.70	112.13
	(b) Finance Costs	0.18	0.59	1.11	0.77	1.51	2.19
	(c) Depreciation and Amortisation Expenses	2.42	2.32	5.29	4.74	10.26	20.8
	(d) Other Expenditure	-					
	i.Administration Exp	21.63	20.60	25.43	42.23	41.83	96.37
	ii.Other Exp	29.88	23.45	30.64	53.33	56.26	97.99
		-					
	Total expenses	83.65	76.41	89.39	160.06	164.56	329.48
III	**Profit before exceptional items and tax**	(4.36)	16.64	6.84	12.28	43.85	12.23
IV	Exceptional items	-					
V	**Profit/ (Loss) before tax**	(4.36)	16.64	6.84	12.28	43.85	12.23
VI	Tax Expense	-					
	(a) Current tax	(1.09)	4.19	1.72	3.10	11.04	2.64
	(b) Deferred tax				0.08	-	0.33
	(c) short/Excess provision					-	0.50
V	**Total tax expenses**	(1.01)	4.19	1.72	3.18	11.04	3.47
VII	**Net Profit/ (Loss) for the period**	(3.35)	12.45	5.12	9.10	32.81	8.76
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 wil 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**	(3.35)	12.45	5.12	9.10	32.81	8.76
X	**Net Profit/ (Loss) for the period**	(3.35)	12.45	5.12	9.10	32.81	8.76
X	Paid-up equity share capital (Face Value of Rs. 1/-each)	1082.12	1,082.12	1,082.12	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	0.01	0.01	0.03	0.01
	(ii) Diluted earnings (loss) per share	(0.01)	0.01	0.01	0.01	0.03	0.01

BHUTA SHAH & CO LLP CHARTERED ACCOUNTANTS MUMBAI FRN-101474W/W100100

KBS INDIA LIMITED

	Statement of Assets and Liabilities :	UNAUDITED	AUDITED
	PARTICULARS	as at 30th Sept, 2026	as at 31st March, 2026
A	ASSETS		
I	Non- Current Assets		
	Property, Plant and equipment	15.76	19.59
	Capital work-in-progress	-	-
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	-	-
	Intangible assets under development	-	-
	Biological Assets other than bearer plants		
	Financial Assets		
	(i) Investments	95.00	445.01
	(ii) Trade receivables		
	(iii) Loans and Advances	1665.40	1665.40
	(iii) Other financial assets	-	-
	Deferred tax assets (net)	-	-
	Other Non Current Assets		-
	Sub Total - Non- Current Assets	1,776.16	2,130.00
II	Current Assets		
	Inventories	33.97	69.61
	Financial assets		
	(i) Investments	1293.62	875.43
	(ii) Trade receivables	8.03	120.7
	(iii) Cash and cash equivalents	158.95	260.58
	(iv) Bank balances other than Cash and cash equivalents		
	(v) Loan	-	-
	(iv) Other financial assets	-	-
	Current tax assets (net)		
	Other Current assets	749.42	434.92
	Sub Total - Current Assets	2243.99	1761.24
	TOTAL ASSETS	4020.15	3,891.24
B	EQUITY AND LIABILITIES		
I	Equity		
	(a) Equity Share Capital	1082.12	1082.12
	(b) Other Equity	2709.23	2682.84
	Sub Total - Equity	3791.35	3764.96
II	LIABILITIES		
	Non Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(ii) Other Financial liabilities	-	-
	Provisions		
	Deferred Tax Liabilities (Net)	3.08	3.33
	Other Non current liabilities	-	-
	Sub Total - Non- Current Liabilities	3.08	3.33
	Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Other Financial liabilities	-	-
	(iii) Trade payables	115.80	70.06
	Other Current liabilities	95.66	39.08
	Provisions	14.26	13.81
	Current tax liabilities(net)	-	-
	Sub Total - Current Liabilities	225.72	122.95
	TOTAL EQUITY AND LIABILITIES	4,020.15	3,891.24

BHUTA SHAH & CO LLP MUMBAI FRN-101474W/W100100 CHARTERED ACCOUNTANTS

502, COMMERCE HOUSE, 140, NAGINDAS MASTER ROAD, FORT, MUMBAI - 400 001. MAHARASHTRA
TEL NO: 022 4036 2626 FAX NO: 022 4036 2618 | E-MAIL: kbs@kbs.co.in | WEBSITE: www.kbs.co.in
CIN L51900MH1985PLC035718

KBS INDIA LIMITED

Notes:

1.The company opertaes in one segment only i.e.shares and stock broking as such there are no separate reportable segaments as per Ind AS 108 on "Operating Segments"

2.The above Standalone Unaudited Financials Result for the quarter and half year ended 30th september, 2026 have been reviewed by the Audit committee and approved by the Board of Directors in the Meeting held on Friday, 6th November, 2026. 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 whereever 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

BHUTA SHAH & CO LLP MUMBAI FRN-101474W/W100100 CHARTERED ACCOUNTANTS

KBS INDIA LIMITED MUMBAI

TUSHAR SURESH SHAH
CHAIRMAN & MANAGING DIRECTOR
DIN 01729641

Place : Mumbai
Dated: 6th November, 2026

502, COMMERCE HOUSE, 140, NAGINDAS MASTER ROAD, FORT, MUMBAI - 400 001. MAHARASHTRA
TEL NO: 022 4036 2626 FAX NO: 022 4036 2618 | E-MAIL: kbs@kbs.co.in | WEBSITE: www.kbs.co.in
CIN L51900MH1985PLC035718