KIDUJA
INDIA LIMITED

Date: 05th November, 2026

To,
BSE Limited ("BSE"),
General Manger – Listing, ISC & CRD
14th Floor, P.J. Towers,
Dalal Street,
Mumbai – 400 001.

Scrip Code: 507946 **Scrip Symbol: KIDUJA**

Dear Sir/Madam,

Subject: Outcome of the Board Meeting held on 5th November 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 28th October, 2026, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e., Thursday, 05th November 2026 which commenced at 02:00 P.M. (IST) and concluded at 03:30 P.M. (IST), have inter alia, approved and taken on record the following:

1. Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2026.

2. Limited Review Report of the Statutory Auditors of the Company for the quarter and half year ended 30th September, 2026.

3. Appointment of M/s. Purwar & Purwar Associated LLP, Practicing Company Secretaries, as the Secretarial Auditor of the Company for the Financial Year 2026-27.

4. Appointment of Mrs. Swara Vayangankar as the Internal Auditor of the Company for the Financial Year 2026-27.

The requisite details as required under Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, has been attached herewith as **Annexure I** and **Annexure II**, respectively.

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

Yours faithfully,
For KIDUJA INDIA LIMITED

ASHISH DUNGARMAL JAIPURIA
Digitally signed by ASHISH DUNGARMAL JAIPURIA
Date: 2026.11.05 15:35:44 +05'30'

ASHISH D. JAIPURIA
Managing Director
DIN: 00025537

Encl: As above

KIDUJA INDIA LIMITED
CIN: L72200MH1985PLC038019
e-mail: kiduja.info@gmail.com
Tel: (+91 22) 40022100 • 40022101
Website: www.kiduja.com

Registered Office:
127-B, Mittal Tower
Nariman Point
Mumbai – 400 021
India

KIDUJA
INDIA LIMITED

ANNEXURE I

Appointment of M/s. Purwar & Purwar Associates LLP, Practicing Company Secretaries, as the Secretarial Auditor of the Company for the Financial Year 2026-27.

Name	Purwar & Purwar Associates LLP
Address of the Firm	405, Omega Business Park, Road # 33, Wagle Estate, Thane (W) – 400 604
Reason for change viz., appointment, ~~resignation, removal, death or otherwise~~	Appointment as Secretarial Auditor of the Company for the Financial Year 2026-27.
Date of Appointment /~~cessation (as applicable)~~ & terms of appointment	05th November 2026 Terms of Appointment: M/s. Purwar & Purwar Associates LLP is appointed as Secretarial Auditor of the Company to conduct Secretarial Audit for the Financial Year 2026-27
Brief Profile	Purwar & Purwar Associates LLP is a firm of Practicing Company Secretaries having wide experience in corporate compliances. The firm provides various advisory services on corporate compliances, securities law, incorporation, mergers and acquisitions, corporate restructuring, etc.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

ASHISH DUNGARMAL JAIPURIA
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Date: 2026.11.05 15:36:36 +05'30'

KIDUJA
INDIA LIMITED

ANNEXURE II

Appointment of Mrs. Swara Vayangankar as Internal Auditor of the Company for the Financial Year 2026-27.

Name	Mrs. Swara Vayangankar
Address of the Firm	2/32, Roshan Mahal Building, Sleatar Road, Grant Road West, Mumbai – 400007.
Reason for change viz., appointment, ~~resignation, removal, death or otherwise~~	Appointment as Internal Auditor of the Company for the financial year 2026-27
Date of Appointment /~~cessation (as applicable)~~ & terms of appointment	05th November 2026 Terms of Appointment: Mrs. Swara Vayangankar is appointed as Internal Auditor of the Company to conduct Internal Audit for Financial Year 2026-2027
Brief Profile	Mrs. Swara Vayangankar has an expertise on Accounts and Audit.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

ASHISH DUNGARMAL JAIPURIA

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Date: 2026.11.05 15:36:58 +05'30'

D. C. Bothra & Co. LLP
CHARTERED ACCOUNTANTS
297, TARDEO ROAD, WILLIE MANSION, NANACHOWK,
1ST FLOOR, OPP. BANK OF INDIA, MUMBAI -400007
PH:OFFI: 23870488/48260037
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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, 2026 ("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 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 assets as on 30th September, 2026. 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, 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.

For D. C. Bothra & Co. LLP

Chartered Accountants
ICAI Firm Registration No. 0112257W

D C BOTHRA & CO. LLP
297, Tardeo Road, Willie Mansion, Nana Chowk, Mumbai 400007
CHARTERED ACCOUNTANTS

Sonia Bhatia
Partner
Membership No.103976
UDIN: 26103976MEEHMI4583

Place: Mumbai
Date: 05th November, 2026

KIDUJA

INDIA LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF -YEAR ENDED 30th SEPTEMBER, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year ended		
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations (Refer Note 4)	-	319.54	-	311.70	634.82	941.43
2	Other Income	-	-	-	-	-	-
3	**Total Income (1+2)**	-	319.54	-	311.70	634.82	941.43
4	**Expenses:**						
	(a) Loss from Operations (Refer Note 4)	7.84	-	1,277.19	-	-	-
	(b) Finance Costs	196.92	116.63	219.49	313.55	462.73	633.50
	(c) Employee Benefits Expense	6.62	6.94	12.25	13.56	32.68	54.29
	(d) Other Expenses	4.87	37.64	23.73	42.51	47.80	30.89
	Total Expenses	216.25	161.21	1,532.66	369.62	543.21	718.68
5	**Profit /(Loss) before tax (3-4)**	(216.25)	158.33	(1,532.66)	(57.92)	91.61	222.75
6	**Tax Expenses**						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
7	**Profit /(Loss) for the period (5-6)**	(216.25)	158.33	(1,532.66)	(57.92)	91.61	222.75
8	**Other Comprehensive Income**	-	-	-	-	-	-
9	**Total Comprehensive Income (7+8)**	(216.25)	158.33	(1,532.66)	(57.92)	91.61	222.75
10	Paid up Equity Share Capital (Face value of Re.1 each)	240.00	240.00	240.00	240.00	240.00	240.00
11	Other Equity						(2,383.53)
12	**Earnings per Equity Share (of Re.1 each)**						
	a) Basic (Not annualised)	(0.90)	0.66	(6.39)	(0.24)	0.38	0.93
	b) Diluted (Not annualised)	(0.90)	0.66	(6.39)	(0.24)	0.38	0.93

NOTES:

1 The above unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors at their respective meeting held on 05th November 2026.

2 **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 and their Associates to the effect that they will continue to support the Company financially and keep on exploring investment opportunities.

3 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.

4 Revenue/(Loss) from Operations comprises of :

(Rs. in lakhs)

S No	Particulars	Quarter Ended			Half Year Ended		
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
a	Profit/ (Loss) on sale of Investments (including fair value changes)	(7.85)	319.54	(1,277.20)	311.69	634.81	941.42
b	Profit/(Loss) on Trading in Derivatives(Net)	-	-	-	-	-	-
c	Dividend Income	0.01	-	0.01	0.01	0.01	0.01

5 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

ASHISH DUNGARMAL JAIPURIA
Digitally signed by ASHISH DUNGARMAL JAIPURIA
Date: 2026.11.05 14:12:00 +05'30'

Ashish D. Jaipuria
Managing Director
DIN : 00025537

Date: 05th November, 2026
Place: Mumbai

KIDUJA INDIA LIMITED MUMBAI

D C BOTHRA & CO. LLP CHARTERED ACCOUNTANTS 287, Tardeo Road, Willie Mansion, Nana Chowk, Mumbai 400007

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

		For the half year ended 30-09-2026	For the half year ended 30-09-2025
A. Cash Flow from Operating Activities			
Profit / (Loss) Before Tax		(57.92)	91.61
Adjusted for:			
Finance Cost		313.55	462.73
Operating Profit/(Loss) Before Working Capital Changes		255.63	554.34
Adjustments for:			
(Increase) / Decrease in Trade and Other Receivables		0.02	(7,546.16)
(Increase) / Decrease in Investments		(7,434.93)	5,290.22
Increase / (Decrease) in Trade Payables		8.00	45.57
Increase / (Decrease) in Other Current Liabilities		(16.85)	(65.96)
Cash Used in Operations		(7,188.13)	(1,721.99)
Direct Taxes Paid		-	-
Net Cash Used in Operating Activities	A	(7,188.13)	(1,721.99)
B. Cash Flow from Investing Activities		-	-
Net Cash Used in Investing Activities	B	-	-
C. Cash Flow from Financing Activities			
Secured Borrowings Received		7,638.90	12,394.93
Secured Borrowings Paid		(1,275.85)	(9,541.63)
Unsecured Borrowings Received		2,133.09	1,128.41
Unsecured Borrowings Paid		(1,087.11)	(1,838.32)
Interest Paid		(224.60)	(426.37)
Net Cash flow from Financing Activities	C	7,184.43	1,717.02
Net Increase/(Decrease) in Cash and Cash Equivalents	(A+B+C)	(3.70)	(4.97)
Cash and Cash Equivalents (Opening Balance)		4.04	5.19
Cash and Cash Equivalents (Closing Balance)		0.34	0.22

For and on behalf of the Board of Directors

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Ashish D. Jaipuria
Managing Director
DIN : 00025537

KIDUJA INDIA LIMITED MUMBAI

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India

KIDUJA
INDIA LIMITED

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

Particulars	As at 30-09-2026	As at 31-03-2026
I ASSETS		
Financial Assets		
Cash and Cash Equivalents	0.34	4.04
Trade Receivables	-	-
Investments	8,569.71	1,134.78
Other Financial Assets	0.18	0.18
	8,570.23	1,139.00
Non-Financial Assets		
Current Tax Assets	-	-
Other Non-financial Assets	0.02	0.04
	0.02	0.04
Total Assets	8,570.25	1,139.04
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	18.99	10.99
Borrowings	10,747.29	3,248.36
Non-Financial Liabilities		
Provisions	6.35	6.35
Other Non-Financial Liabilities	0.02	16.87
Equity		
Equity Share Capital	240.00	240.00
Other Equity	(2,442.40)	(2,383.53)
Total Liabilities and Equity	8,570.25	1,139.04

For and on behalf of the Board of Directors

ASHISH DUNGARMAL JAIPURIA

Digitally signed by ASHISH DUNGARMAL JAIPURIA
Date: 2026.11.05 14:13:26 +05'30'

KIDUJA INDIA LIMITED MUMBAI

Ashish D. Jaipuria
Managing Director
DIN : 00025537

Date: 05th November, 2026
Place: Mumbai

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CHARTERED ACCOUNTANTS

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