KBS INDIA LIMITED

10th August, 2026

To
The Manager,
Department of Corporate Services
BSE Limited, Mumbai
Floor 25, P.J. Towers,
Dalal Street
Mumbai- 400 001

Scrip Code: 530357

Sub: Submission of Statements of Impact of Auditors qualification

This is with reference to earlier announcement dated 10th August, 2026 subjected with "Outcome of Board Meeting and Submission of Un-Audited Standalone Financial Results for the Quarter ended on 30th June, 2026". We are enclosing herewith statements of impact of Auditors qualification for the Quarter ended on 30th June, 2026.

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Thanking You,

For KBS India Limited,

Tushar Suresh Shah
Digitally signed by Tushar Suresh Shah
Date: 2026.08.10 18:31:54 +05'30'

KBS INDIA LIMITED MUMBAI

Mr. Tushar Suresh Shah
Managing Director
DIN: 01729641

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

Statement on Impact of Audit Qualifications for the Quarter ended on 30th June, 2026 on Standalone Financial Statement

I. Standalone Financial details:

Sr. No.	Particulars	Audited Figures in lakhs (as reported before adjusting for qualifications) (In Lakhs)	Adjusted Figures in lakhs (Audited figures after adjusting for qualifications) (In Lakhs)
1.	Turnover/ Total Income	341.71	341.71
2.	Total Expenditure	329.48	329.48
3.	Net Profit/ (Loss) after Tax	8.76	8.76
4.	Earnings per Share (in Rs.)	0.01	0.01
5.	Total Assets	3891.24	3891.24
6.	Total Liabilities	126.28	126.28
7.	Net Worth	3764.96	3764.96
8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. Standalone Audit Qualification:

S. No.	1
Details of Audit Qualification	*Long-term loan amounting to Rs. 16,65,40,533/- and current account outstanding balance of Rs. 8,02,444/- as on 30th June, 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 closed down as on date. No provision has been made for the said loan and current account balance in the financial statements for the period ended on 30th June, 2026. The above has resulted in an overstatement of the profit and accumulated reserves & surplus*
Type of Qualification	*Qualified Opinion*
Frequency of Qualification	*Repetitive*
For Audit Qualification(s) where impact is quantified by the Auditor, Management Views	*The observation made by the auditor is correct and Company board of directors have considered this issue and are in process of resolving the same as soon as possible.*
If management is unable to estimate the impact, reasons for the same	*NA*
Auditors Comments	*Long-term loan amounting to Rs. 16,65,40,533/- and current account outstanding balance of Rs. 8,02,444/- as on 30th June, 2026 are outstanding and receivable from KBS Capital Management*

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	Singapore Pte Ltd (erstwhile subsidiary of the company). We have been informed that the said company has been closed down as on date. No provision has been made for the said loan and current account balance in the financial statements for the period ended on 30th June, 2026. The above has resulted in an overstatement of the profit and accumulated reserves & surplus
S. No.	**2**
Details of Audit Qualification	*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*
Type of Qualification	*Qualified Opinion*
Frequency of Qualification	*Repetitive*
For Audit Qualification(s) where impact is quantified by the Auditor, Management Views	*The observation made by the auditor for Employees Gratuity liability is correct and Company board of directors have considered this issue and are in process of resolving the same as soon as possible.*
If management is unable to estimate the impact, reasons for the same	*NA*
Auditors Comments	*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.*

KBS INDIA LIMITED

III. Signatory details:

Mr. Tushar Suresh Shah

Managing Director

Mr. Chandrakant Devchand Lodaya
Chief Financial Officer

Mr. Ashwini Ramakant Gupta
Audit Committee Chairperson

For Bhuta Shah & Co. LLP
Chartered Accountants
Firm Regn No:
101474W/W100100

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

CA Rajesh Shah
Partner
Membership No: 033613

Place: Mumbai
Date: 10th August, 2026