

KIDUJA

INDIA LIMITED

Date: 12th November, 2021

To,
BSE Limited ("BSE"),
General Manger - 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 12th November, 2021 under Regulation 30(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

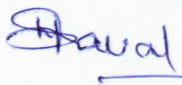
Pursuant to Regulation 30(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and our prior intimation dated 01st November, 2021 we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. Friday, 12th November, 2021 which commenced at 04:00 pm (IST) and concluded at 05.00 pm (IST), have inter alia, approved and taken on record the following:

1. Unaudited Standalone Financial Results of the Company for the quarter and half year ended on 30th September, 2021
2. Limited Review Report of the Statutory Auditors of the Company for the quarter ended on 30th September, 2021

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

Thanking you,

Yours faithfully
For KIDUJA INDIA LIMITED



Sanjay Nawal
Compliance Officer

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 half-year ended September 30, 2021 ("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 as amended. 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 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 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 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 4) **Material uncertainty over 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 has been fully eroded. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, in view of comfort received from the Promoters 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.

Our conclusion is not modified in respect of this matter.

For Bagaria and Co. LLP
Chartered Accountants
ICAI FRN. 113447W/W-100019


Vinay Somani
Partner

Membership No. 143503
UDIN: 21143503AAAAPF9718



Place: Mumbai
Date: November 12, 2021

KIDUJA INDIA LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 30TH SEPTEMBER, 2021

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-2021	30-Jun-2021	30-Sep-2020	30-Sep-2021	30-Sep-2020	31-Mar-2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations (Refer Note 5)	1,665.76	647.30	-	2,313.06	-	-
2	Other income	-	-	-	-	-	-
3	Total Revenue (1+2)	1,665.76	647.30	-	2,313.06	-	-
4	Expenses:						
	(a) Loss on Trading in Derivatives	-	-	-	-	-	305.84
	(b) Finance Costs	2.49	-	-	2.49	-	-
	(c) Employee Benefits Expense	9.96	6.56	4.06	16.52	8.50	16.34
	(d) Other Expenses						
	i) Membership and Subscription Fees	27.28	-	-	27.28	-	0.12
	ii) Business Promotion Expense	23.96	-	-	23.96	-	0.08
	iii) Margin Shortfall Charges	18.49	0.48	-	18.97	-	0.20
	iv) Others	12.69	7.26	4.15	19.95	10.24	17.43
	Total Expenses	94.87	14.30	8.21	109.17	18.74	340.01
5	Profit/(Loss) before tax (3-4)	1,570.89	633.00	(8.21)	2,203.89	(18.74)	(340.01)
6	Tax Expenses	-	-	-	-	-	-
7	Profit/(Loss) for the period (5-6)	1,570.89	633.00	(8.21)	2,203.89	(18.74)	(340.01)
8	Other Comprehensive Income	-	-	-	-	-	-
9	Total Comprehensive Income (7+8)	1,570.89	633.00	(8.21)	2,203.89	(18.74)	(340.01)
10	Paid up Equity Share Capital (Face value of Rs.10 each)	171.50	171.50	171.50	171.50	171.50	171.50
11	Other Equity						(4,875.02)
12	Earnings per Equity Share (of Rs.10 each)						
	a) Basic and Diluted (Not annualised)	91.60	36.91	(0.48)	128.51	(1.09)	(19.83)

NOTES:

- The above results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on 12th November, 2021.
- 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 is required and no deferred tax assets have been recognised on balance unabsorbed losses.
- 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.

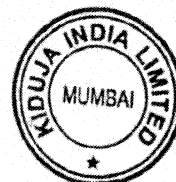
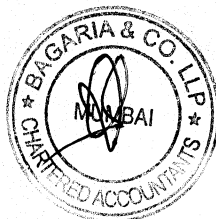
5 Revenue from Operations comprise of: (Rs in Lakhs)

Sr No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-2021	30-Jun-2021	30-Sep-2020	30-Sep-2021	30-Sep-2020	
a	Profit on Sale of Investments (including fair value changes)	172.67	26.51	-	199.18	-	-
b	Profit on Trading in Derivatives (Net)	1,493.09	619.99	-	2,113.08	-	-
c	Dividend Income	-	0.80	-	0.80	-	-

- 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

Date: 12-November-2021
Place: Mumbai



Ashish D. Jaipuria
Ashish D. Jaipuria
Managing Director
DIN : 00025537

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KIDUJA

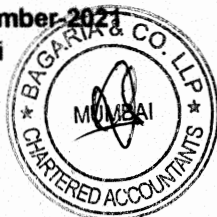
INDIA LIMITED

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2021
(Rs. in Lakhs)

Particulars	As at 30-Sep-2021 INR Lacs	As at 31-Mar-2021 INR Lacs
I ASSETS		
Financial Assets		
Cash and Cash Equivalents	10,530.45	0.32
Derivatives Financial Instruments	1,263.61	-
Trade Receivables	542.72	-
Investments	318.79	-
Other Financial Assets	2,403.27	2.26
	15,058.84	2.58
Non-Financial Assets		
Current Tax Assets	0.08	-
Other Non-Financial Assets	0.01	-
	0.09	-
Total Assets	15,058.93	2.58
II LIABILITIES AND EQUITY		
Financial Liabilities		
Derivatives Financial Instruments	476.15	-
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	17.36	7.06
Borrowings	17,049.47	4,688.05
Other Financial Liabilities	2.48	-
Non-Financial Liabilities		
Provisions	13.06	10.72
Other Non-Financial Liabilities	0.04	0.27
Equity		
Equity Share Capital	171.50	171.50
Other Equity	(2,671.13)	(4,875.02)
Total Liabilities and Equity	15,058.93	2.58

For and on behalf of the Board of Directors

Date: 12-November-2021
Place: Mumbai



Ashish D. Jaipuria

Ashish D. Jaipuria
Managing Director
DIN : 00025537

KIDUJA INDIA LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs. in Lakhs)

	For the half year ended 30-Sep-2021	For the half year ended 30-Sep-2020
A. Cash Flow from Operating Activities		
Profit / (Loss) Before Tax	2,203.89	(18.74)
Adjusted for:		
Finance Cost	2.48	-
Operating Profit/(Loss) Before Working Capital Changes	2,206.37	(18.74)
Adjustments for:		
(Increase) / Decrease in Trade and Other Receivables	(3,731.21)	-
(Increase) / Decrease in Investments	(318.78)	-
Increase / (Decrease) in Trade Payables	10.30	6.34
Increase / (Decrease) in Other Current Liabilities	2.12	0.62
Cash Used in Operations	(1,831.20)	(11.78)
Less: Direct Taxes Paid	0.08	-
Net Cash Used in Operating Activities	(1,831.28)	(11.78)
	A	
B. Cash Flow from Investing Activities		
Net Cash Used in Investing Activities	B	-
C. Cash Flow from Financing Activities		
Secured Borrowings Received	10,000.00	-
Unsecured Borrowings Received	3,300.71	11.50
Unsecured Borrowings (Paid)	(939.29)	-
Net Cash flow from Financing Activities	12,361.42	11.50
	C	
Net Increase/(Decrease) in Cash and Cash Equivalents	10,530.14	(0.28)
	(A+B+C)	
Cash and Cash Equivalents (Opening Balance)	0.31	0.52
Cash and Cash Equivalents (Closing Balance)	10,530.45	0.24

For and on behalf of the Board of Directors

Date: 12-November-2021

Place: Mumbai



Ashish D. Jaipuria

Ashish D. Jaipuria
Managing Director
DIN : 00025537

