

KIDUJA INDIA LIMITED

Date: 14th February, 2022

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 14th February, 2022 under Regulation 30(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

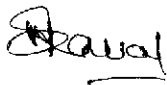
Pursuant to Regulation 30(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and our prior intimation dated 01st February, 2022 we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. Monday, 14th February, 2022 which commenced at 04:00 pm (IST) and concluded at 5.00 pm (IST), have inter alia, approved and taken on record the following:

1. Unaudited Standalone Financial Results of the Company for the quarter ended on 31st December, 2021
2. Limited Review Report of the Statutory Auditors of the Company for the quarter ended on 31st December, 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

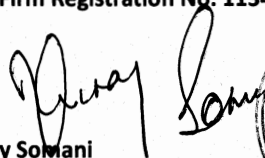
**To The Board of Directors of
Kiduja India Limited**

- 1) We have reviewed the accompanying statement of unaudited financial results of **Kiduja India Limited** ('the Company') for the quarter and nine months ended December 31, 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**

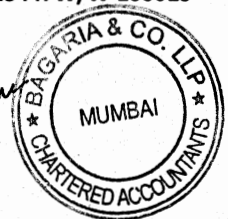
We draw your attention to the fact that the Company has been incurring losses for the past few years and its net worth has been fully eroded. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, 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 Firm Registration No. 113447W/W-100019


Vinay Somani
Partner

Membership No. 143503
UDIN: 22143503ACCJXO6213



Place: Mumbai
Date: February 14, 2022

KIDUJA INDIA LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS PERIOD ENDED 31ST DECEMBER, 2021

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2021	30-09-2021	31-12-2020	31-12-2021	31-12-2020	31-03-2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	-	1,665.76	-	1,803.06	-	-
2	Other Income	-	-	-	-	-	-
3	Total Revenue (1+2)	-	1,665.76	-	1,803.06	-	-
4	Expenses:						
	(a) Loss from Operations	510.00	-	-	-	-	305.84
	(b) Finance Costs	32.40	2.50	-	34.90	-	0.01
	(c) Employee Benefits Expense	6.98	9.96	4.87	23.50	13.37	16.34
	(d) Other Expenses						
	i) Membership and Subscription Fees	0.12	27.28	-	27.40	0.12	0.12
	ii) Business Promotion Expense	0.40	23.96	-	24.36	0.08	0.08
	iii) Margin Shortfall Charges	-	18.49	-	18.97	-	0.20
	iv) Others	6.86	12.68	3.65	26.80	13.69	17.42
	Total Expenses	556.76	94.87	8.52	155.93	27.26	340.01
5	Profit/(Loss) Before Tax (3-4)	(556.76)	1,570.89	(8.52)	1,647.13	(27.26)	(340.01)
6	Tax Expenses	-	-	-	-	-	-
7	Profit/(Loss) for the Period (5-6)	(556.76)	1,570.89	(8.52)	1,647.13	(27.26)	(340.01)
8	Other Comprehensive Income	-	-	-	-	-	-
9	Total Comprehensive Income (7+8)	(556.76)	1,570.89	(8.52)	1,647.13	(27.26)	(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)	(32.46)	91.60	(0.50)	96.04	(1.59)	(19.83)



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JAIPURIA**

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KIDUJA INDIA LIMITED

NOTES:

- 1 The above results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on 14th February, 2022.
- 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 to the effect that they will continue to support the Company financially and keep on exploring investment opportunities.
- 3 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.
- 4 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.

Revenue/(Loss) from Operations comprises of :		(Rs in lakhs)					
Sr No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2021	30-09-2021	31-12-2020	31-12-2021	31-12-2020	31-03-2021
a	Profit /(Loss) on Sale of Investments (including fair value changes)	(255.41)	172.67	-	(56.23)	-	-
b	Profit /(Loss) on Trading in Derivatives (Net)	(254.59)	1,493.09	-	1,858.50	-	(305.84)
c	Dividend Income	-	-	-	0.79	-	-

- 5 The previous periods' figures have been re-grouped / re-classified wherever required to conform to current period's

For and on behalf of the Board of Directors

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Ashish D. Jaipuria
Managing Director
DIN : 00025537



Date: 14-February-2022
Place: Mumbai

