KORE DIGITAL LTD.
R.O.B 1107-1108, Shelton Sapphire
Plot 18-19, Sector 15, CBD Belapur
Navi Mumbai - 400614
PHONE: 91-9768888000

Ref. No. KDL/09/2025-26/NSE Date: 05th June, 2025

To,
The Manager - Listing Compliance
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-I, Block-G,
Bandra Kurla Complex, Bandra (E)
Mumbai-400051.

Company Symbol: KDL

Dear Sir/Madam,

Subject: Outcome of Board Meeting pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is further to our letter dated 01st June, 2025, wherein we had intimated to the Stock Exchange, the revised date of the Board Meeting for consideration and approval of Audited Financial Results for the quarter and year ended 31st March, 2025.

This is to inform you that the Board of Directors at their meeting held today i.e. Thursday, 5th June, 2025 have inter alia, considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended on 31st March, 2025 and Auditor's Report thereon.

The information required to be submitted pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is provided in the enclosed herewith.

The Board Meeting was commenced at 04:00 P.M. and concluded at 04:15 P.M.

We request you to take the above information on your records and disseminate the same on your respective website.

Thanking You,

KORE DIGITAL LTD.
R.O.B 1107-1108, Shelton Sapphire
Plot 18-19, Sector 15, CBD Belapur
Navi Mumbai - 400614
PHONE: 91-9768888000

Yours faithfully,
For **KORE DIGITAL LIMITED**

Ravindra Doshi
Digitally signed by Ravindra Doshi
Date: 2025.06.05 18:10:38 +05'30'

Ravindra Doshi
Managing Director
DIN: 02494055

Encl: As above

KORE DIGITAL LTD.
R.O.B 1107-1108, Shelton Sapphire
Plot 18-19, Sector 15, CBD Belapur
Navi Mumbai - 400614
PHONE: 91-9768888000

Ref. No. KDL/10/2025-26/NSE Date: 05th June, 2025

To,
The Manager - Listing Compliance
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-I, Block-G,
Bandra Kurla Complex, Bandra (E)
Mumbai-400051.

Company Symbol: KDL

Dear Sir/Madam,

Subject: Submission of Audited Financial Results for quarter and year ended on 31st March, 2025 under regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 along with Auditor's Report and Declaration for the Auditor's Report with Unmodified Opinion(s).

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and other applicable provisions, please find enclosed herewith the Audited Standalone and Consolidated Financial Results for the quarter and year ended on 31st March, 2025 along with Auditor's Report and Declaration for the Auditor's Report with unmodified Opinion(s).

We request you to take the above information on your records and disseminate the same on your respective website.

Thanking You,

Yours faithfully,
For **KORE DIGITAL LIMITED**

Ravindra Doshi
Digitally signed by Ravindra Doshi
Date: 2025.06.05 18:11:28 +05'30'

Ravindra Doshi
Managing Director
DIN: 02494055

Encl: As above

KORE DIGITAL LTD.
R.O.B 1107-1108, Shelton Sapphire
Plot 18-19, Sector 15, CBD Belapur
Navi Mumbai - 400614
PHONE: 91-9768888000

Ref. No. KDL/11/2025-26/NSE Date: 05th June, 2025

To,
The Manager - Listing Compliance
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-I, Block-G,
Bandra Kurla Complex, Bandra (E)
Mumbai-400051.

Company Symbol: KDL

Dear Sir/Madam,

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. J N GUPTA & Co. (Firm Registration No. 006569C) have issued an Audit Report on the Audited Financial Results of the Company for year ended 31st March, 2025 with unmodified opinion(s).

Kindly take the above information on record.

Thanking You,

Yours faithfully,
For **KORE DIGITAL LIMITED**

Ravindra Doshi
Digitally signed by Ravindra Doshi
Date: 2025.06.05 18:11:43 +05'30'

Ravindra Doshi
Managing Director
DIN: 02494055

J N GUPTA & CO LLP

Chartered Accountants

E-732, Nakul Path, Opposite Jyoti Nagar Thana,Lalkothi, Jaipur-302015
Contact No. 9024082224, 9001893895
Email: cakeshav7@gmail.com

Independent Auditor's Report on the half year ended and Year to dateConsolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Kore Digital Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of half yearly and year to date consolidated financial results of **Kore Digital Limited**("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the half year ended March 31, 2025 and for the year ended March 31, 2025("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements/ financial information of the subsidiaries, the Statement:

i. includes the results of the following entities:
   Holding Company:-
   (a) Kore Digital Limited

   Subsidiaries:
   (a) Franken Telecom Private Limited
   (b) WolterInfratech Private Limited
   (c) KdlRealinfra Private Limited

ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and

iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profitand other financial information of the Group for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(I 0) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial

J N GUPTA & CO LLP FRN 006569C/ W100892 Chartered Accountants

Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The respective Board of Directors of the companies included in the Group is responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of
the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group and joint venture to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group and its joint venture or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud



may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section I 43(3Xi) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matter

The accompanying Statement includes the audited financial results/statements and other financial information, in respect of:

(i) The Statement includes the results for the quarter year ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025and the

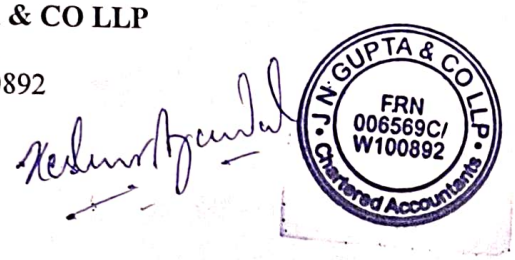


published unaudited year-tc-date figures up to the nine-month ended of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

(ii) The Consolidated financial results and financial statements of three (3) subsidiaries. The financial statements of these entities have been audited by their respective independent auditor.
The independent auditor's report on the financial statements/financial results/financial information of subsidiaries have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of respective auditors and the procedures performed by us are stated in paragraph above.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the respective auditors.

For M/s J. N. GUPTA & CO LLP
Chartered Accountants
FRN: - 006569C/W100892



CA KeshavAgarwal
Partner
M.No - 424054
Date: 05/06/2025
Place: Jaipur
UDIN - 25424054BMMKTC2375

KORE DIGITAL LIMITED
(CIN - L74900MH2009PLC190361)
B 1107-1108, Shelton Sapphire Sector 15, CBD Belapur NA Navi Mumbai Thane MH 400614

Consolidated Statement of Audited Financial Results for the quarter ended and year ended March 31, 2025 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

(Rupees in Lakhs except EPS)

	Particulars	Quarter Ended			Year Ended	
		Audited	Unaudited	Unaudited	Audited	Audited
	Date of Start of Period	01/01/2025	01/10/2024	01/01/2024	01/04/2024	01/04/2023
	Date of End of Period	31/03/2025	31/12/2024	31/03/2024	31/03/2025	31/03/2024
		Consolidated	Consolidated	Standalone	Consolidated	Standalone
A	**Income**					
I	Revenue from Operations	11,649.65	11,943.17	3,454.10	32,774.44	10,350.76
II	Other Income	7.19	-	157.28	7.19	157.28
III	**Total Income (I + II)**	**11,656.84**	**11,943.17**	**3,611.38**	**32,781.63**	**10,508.04**
IV	**Expenses**					
	Cost of Operations	11,516.67	8,314.47	1,946.39	27,375.61	9,423.67
	Changes in Inventories of Stock in Trade and Work in Progress	(1883.68)	1,632.71	792.63	96.76	(962.96)
	Employee Benefits Expenses	54.62	41.45	43.29	176.81	143.41
	Finance Cost	21.22	1.09	15.25	36.77	33.90
	Depreciation and Amortization Expense	184.21	244.20	19.62	499.77	43.55
	Other Expenses	243.98	12.80	101.02	377.70	196.21
	Total Expenses	**10,137.01**	**10,246.72**	**2,918.20**	**28,563.42**	**8,877.78**
V	Profit / (Loss) before Exceptional and Extraordinary Items and Tax (III-IV)	1,519.84	1,696.45	693.18	4,218.21	1,630.26
VI	Exceptional Items / Extraordinary Items	-	-			-
VII.	Profit / (Loss) Before Tax (V-VI)	**1,519.84**	**1,696.45**	**693.18**	**4,218.21**	**1,630.26**
VIII.	Tax Expense:					
	(a) Current Tax	414.49	389.49	221.46	1,053.35	457.18
	(b) Deferred Tax (Asset) / Liability	(92.00)	43.00	13.06	(50.35)	13.88
	(c) Short Provision for Tax for Earlier Years	-	-	9.91	-	9.91
		322.49	432.48	244.43	1,003.01	480.97
IX.	Profit / (Loss) from Continuing operations (VII-VIII)	**1,197.35**	**1,263.97**	**448.75**	**3,215.20**	**1,149.29**
B	**DISCOUNTINUING OPERATIONS**					
X.	Profit/(Loss) for the year from Discontinuing Operations	-	-	-	-	-
C	**TOTAL OPERATIONS**					
XI.	Profit / (Loss) for the Period / Year (IX + X)	**1,197.35**	**1,263.97**	**448.75**	**3,215.20**	**1,149.29**
	Attributable to:					
	Equity Shareholders of the Parent	1,171.41	1,244.85	448.75	3,170.14	1149.29
	Non- Controling Interests	25.94	19.12	-	45.06	-
	Profit/(Loss) for the period / year	**1,197.35**	**1,263.97**	**448.75**	**3,215.20**	**1,149.29**
XII.	**Paid up Equity Share Capital (Face value of Rs. 10 Each)**	1,202.40	400.80	400.80	1,202.40	400.80
XIII.	**Reserve and Surplus**	-	-	-	9319.93	6951.39
XIV.	**Earnings Per Equity Share of Rs.10/- each :**					
	Weighted average no. of shares	12024000	12024000	9989835	12024000	9989835
	(1) Basic Earning Per Share (Rs.)	9.74	10.35	4.49	26.37	11.50
	(2) Diluted Earning Per Share (Rs.)	9.74	10.35	4.49	26.37	11.50

KORE DIGITAL LIMITED.

Notes to Consolidated Financial Results

1 The above Consolidated financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 5th June, 2025. The Statutory Auditors have carried out the audit for the quarter ended and year ended 31st March, 2025 and issued unmodified report thereon. These results are available on the Company's Website.

2 The consolidated financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 other Companies Act, 2013and the relevant provisions of the Companies Act,2013.

3 The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification..

4 The Company is operating only in the one segment and hence provisions relating to the Segment Reporting as per AS-17 "Segment Reporting" not applicable. Hence no separate information for segment wise

5 The Company has acquired the shares of following companies during the period, making them our subsidiaries:-

Name of the companies	CIN	% of shares acquired
Franken Telecom Private Limited	U61209MH2024PTC428452	98%
KDL Realinfra Private Limited	U42101MH2024PTC421696	98%
Wolter Infratech Private Limited	U43303MH2024PTC428501	98%

6 The figures for the three months ended March 31, 2025 are arrvied at as difference between audited figures in respect of full financial year and unaudited public figures upto nine months ended December 31, 2024 of financial year.

7 The company has adopted the policy to submit financial results on quarterly basis. Comparative figures of quarter ended March 31, 2024 have been restated by the Management of the Company and prepared by exercising necessary due diligence to ensure that the Financials reflect true and fair view of Company affairs.

8 The current paid up share capital of the company is Rs. 120,240,000/- consists of 12024000 Equity Shares of Rs.10 each.

9 During the period there has been increase in Authorized Share capital of the Company from Rs. 40,000,000/- divided into 4,000,000 Equity Shares of Rs. 10/- to Rs. 125,000,000/- divided into 12,500,000 Equity Shares of Rs. 10/- on January 7, 2025.

10 During the period the Company has issued 8016000 bonus equity shares of ₹10.00 each (fully paid-up), following approval by the members at the Extraordinary General Meeting (EGM) held on January 7, 2025. The bonus shares were issued in the ratio of 2:1 (two bonus equity share for every one equity share held) to existing shareholders as of the record date, January 17, 2025.

11 There are no Investors Complaints pending as on 31st March, 2025.

For Kore Digital Limited
(CIN: L74900MH2009PLC190361)

Ravindra Doshi
Managing Director
DIN: 02494055
Date: 05/06/2025

KORE DIGITAL LIMITED

KORE DIGITAL LIMITED
(CIN - L74900MH2009PLC190361)
Statement of Consolidated Assets and Liabilities as at 31st March 2025

Rupees in Lakhs

	Particulars	As at 31st March 2025	As at 31st March 2024
I.	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	1,202.40	400.80
	(b) Reserves and surplus	9,319.93	6,951.39
	(c) Money received against share warrants	125.01	125.01
		10,647.35	7,477.20
2	**Non-Controling Interests**	45.12	-
3	**Non-current liabilities**		
	(a) Long-term borrowings	175.00	41.53
	(b) Deferred tax liabilities (Net)	-	16.48
	(c) Other Long term liabilities	62.00	62.00
		237.00	120.01
4	**Current liabilities**		
	(a) Short-term borrowings	479.42	41.55
	(b) Trade payables		
	(i) total outstanding dues of micro enterprises and small enterprises; and	-	0.31
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	11,418.79	7,336.23
	(c) Other current liabilities	643.01	118.02
	(d) Short-term provisions	1,122.61	172.80
		13,663.84	7,668.90
	TOTAL	24,593.30	15,266.12
II.	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	3,907.55	1,019.01
	(ii) Intangible assets	0.68	-
	(iii) Capital work-in-progress	2,358.34	-
	(iv) Intangible assets under development	-	-
	(b) Non-current investment	7.23	7.23
	(c) Deferred tax assets (Net)	33.86	
	(d) Other non-current assets	159.61	159.61
		6,467.26	1,185.85
2	**Current assets**		
	(a) Inventories	2,479.66	2,576.42
	(b) Trade receivables	14,034.79	4,910.80
	(c) Cash and cash equivalents	211.76	4,026.33
	(d) Short-term loans and advances	937.43	2,270.31
	(e) Other current assets	462.40	296.41
		18,126.04	14,080.27
	TOTAL	24,593.30	15,266.12

For Kore Digital Limited
(CIN: L74900MH2009PLC190361)

Ravindra Doshi
Managing Director
DIN: 02494055
Date: 05/06/2025

KORE DIGITAL LIMITED

KORE DIGITAL LIMITED
(CIN - L74900MH2009PLC190361)
Consolidated Cash Flow Statement for the year ended 31st March 2025

(Rs in lakhs)

PARTICULARS	For the year ended 31st March 2025	For the year ended 31st March 2024
	Consolidated	Standalone
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax and Extraordinary Items	4,218.21	1,630.26
Less Minority Interest	(45.06)	-
Adjustments for		
Depreciation & Amortization	499.77	43.55
Interest Expenses	24.29	22.75
Interest Income	(7.19)	-
Operating cash flow Before Working Capital Adjustments	**4,690.02**	**1,696.56**
Changes in Working Capital		
Adjustments for (increase) / decrease in operating assets:		
Inventories	96.76	(962.96)
Trade receivables	(9,123.99)	(3,540.17)
Short-term loans and advances	1,332.88	(2,186.31)
Long-term loans and advances	-	-
Other Non current assets	-	(41.33)
Other current assets	(165.98)	(208.48)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	4,082.25	4,761.02
Other current liabilities	524.99	103.99
Short Term Provision	949.82	(316.88)
Cash generated from operations	**2,386.75**	**(694.55)**
Direct Tax Paid (Refund) [Net]	1,053.35	142.33
Net cash flow from / (used in) operating activities (A)	**1,333.40**	**(836.89)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets and Capital Work in Progress	(5,747.32)	(752.19)
Purchase of investments (Current & Non current)	-	-
Interest Income	7.19	-
Minority Interest	45.12	-
Net cash flow from / (used in) investing activities (B)	**(5,695.01)**	**(752.19)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expenses	(24.29)	(22.75)
Proceed from Preferential Issue	-	48.80
Proceeds from Issue of Intial Public Offer	-	100.00
Increase in Capital from issue of Bonus share	801.60	-
Increase / (Decrease) in Securites Premium Account	(801.60)	5,530.80
Less: IPO Listing Expense	-	(50.99)
Money received against share warrants**	-	125.01
Short-term Borrowings	437.87	11.38
Long Term Borrowing	133.47	(133.07)
Net cash flow from / (used in) financing activities (C)	**547.05**	**5,609.20**
Net increase (decrease) in cash and cash equivalents (A+B+C+D)	(3,814.57)	4,020.12
Cash and cash equivalents at the beginning of the year	4,026.33	6.21
Cash and cash equivalents at the end of the year	**211.76**	**4,026.33**
Cash and cash equivalents at the end of the year comprises :		
(a) Cash on hand	17.97	11.03
(b) Balances with banks		
(i) In current accounts	88.79	4,015.30
(ii) In deposit accounts	105.00	-
	211.76	**4,026.33**

For Kore Digital Limited
(CIN: L74900MH2009PLC190361)

Ravindra Doshi
Managing Director
DIN: 02494055
Date: 05/06/2025

KORE DIGITAL LIMITED

J N GUPTA & CO LLP
Chartered Accountants

E-732, Nakul Path, Opposite Jyoti Nagar Thana, Lalkothi, Jaipur-302015
Contact No. 9024082224, 9001893895
Email: cakeshav7@gmail.com

Independent Auditor's Report on the quarter ended and Year to date Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Kore Digital Limited

Report on the audit of the Standalone Financial Results

Opinion
We have audited the accompanying statement of quarter ended and year to date standalone financial results of **Kore Digital Limited** ("the Company") for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

1. are presented in accordance with the requirements of the Listing Regulations in this regard; and

2. give a true and fair view in conformity with recombination and measurement principles laid downinthe applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other financial information of the Companyforthe quarter ended March 31, 2025 and for the year ended March 31, 2025.

Basis for Opinion
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results
The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records

J N GUPTA & CO LLP FRN 006569C/ W100892 Chartered Accountants

in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit

evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the nine-month ended of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For M/s J. N. GUPTA & CO LLP
Chartered Accountants
FRN: - 006569C/W100892

J.N. GUPTA & CO LLP FRN 006569C/W100892 Chartered Accountants

CA KeshavAgarwal
Partner
M.No - 424054
Date: 05/06/2025
Place: Jaipur
UDIN - 25424054BMMKTB3730

KORE DIGITAL LIMITED

(CIN - L74900MH2009PLC190361)

Standalone Statement of Audited Financial Results for the quarter and year ended March 31, 2025

(Rupees in Lakhs except Earning Per Share)

	Particulars	For the Quarter Ended			Year Ended	
		Audited	Unaudited	Audited	Audited	Audited
	Date of Start of Period	01/01/2025	01/10/2024	01/01/2024	01/04/2024	01/04/2023
	Date of End of Period	31/03/2025	31/12/2024	31/03/2024	31/03/2025	31/03/2024
	Income					
I.	Revenue from operations	1,018.17	2,997.73	3,454.10	13,197.52	10,350.76
II.	Other income	7.19	-	157.28	7.19	157.28
III.	**Total Income (I + II)**	**1,025.37**	**2,997.73**	**3,611.37**	**13,204.71**	**10,508.04**
IV.	**Expenses:**					
	Cost of Operations	432.97	649.94	1,946.39	8,627.39	9,423.67
	Changes in inventories of goods and work in progress	322.49	1,632.71	792.63	2,302.93	(962.96)
	Employee benefits expenses	41.00	39.07	43.29	160.82	143.41
	Finance costs	21.22	1.09	15.25	36.77	33.90
	Depreciation and amortization expenses	184.21	244.20	19.62	499.77	43.55
	Other expenses	236.97	11.55	101.02	369.44	196.21
	Total expenses	**1,238.85**	**2,578.56**	**2,918.20**	**11,997.12**	**8,877.78**
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**	(213.49)	419.16	693.17	1,207.60	1,630.26
VI.	Exceptional items	-	-		-	-
VII.	**Profit before extraordinary items and tax (V - VI)**	(213.49)	419.16	693.17	1,207.60	1,630.26
VIII.	Extraordinary Items	-	-	-	-	-
IX.	**Profit before tax (VII- VIII)**	(213.49)	419.16	693.17	1,207.60	1,630.26
X	**Tax expense:**					
	(1) Current tax	(21.79)	67.99	221.46	295.58	457.18
	(2) Deferred tax Liability (Asset)	(92.01)	43.00	13.06	(50.35)	13.88
	(3) Excess/ (Shortfall) Prov.For Tax in Previous Years	-	-	9.91	-	9.91
	Total Tax Expense	(113.80)	110.99	244.42	245.24	480.97
XI	**Profit (Loss) for the year ended / period from continuing operations (VII-VIII)**	(99.69)	308.17	448.75	962.36	1,149.29
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**	-	-	-	-	-
XV	**Profit (Loss) for the year ended / period after tax (XI + XIV)**	(99.69)	308.17	448.75	962.36	1,149.29
XVI	**Paid up Equity Share Capital (Face value of Rs. 10 Each)**	1,202.40	400.80	400.80	1,202.40	400.80
XVII	**Reserve and Surplus**				7,112.15	6,951.39
	Weighted Average No. of Equity Shares O/S	12024000	12024000	9989836	12024000	9989836
XVIII	**Earnings per equity share (of Rs. 10 each) :**					
	(1) Basic	(0.83)	2.56	4.49	8.00	11.50
	(3) Diluted	(0.83)	2.56	4.49	8.00	11.50

KORE DIGITAL LIMITED

Govindraj

Notes to Standalone Financial Results:-

1 The above Standalone financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 05th June, 2025. The Statutory Auditors have carried out the audit for the half year ended and year ended 31st March, 2025 and issued unmodified report thereon. These results are available on the Company's Website.

2 The standalone audited financial results of the Company have been prepared in accordance with accounting standards as prescribed under section 133 of companies act, 2013 read with relavant rules thereunder and int terms of Regulation 33 of the SEBI (LODR) Regulations, 2015.

3 The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification..

4 The Company is operating only in the one segment and hence provisions relating to the Segment Reporting as per AS-17 "Segment Reporting" not applicable. Hence no separate information for segment wise.

5 The figures for the three months ended March 31, 2025 are arrvied at as difference between audited figures in respect of full financial year and unaudited public figures upto nine months ended December 31, 2024 of financial year.

6 The company has adopted the policy to submit financial results on quarterly basis. Comparative figures of quarter ended March 31, 2024 have been restated by the Management of the Company and prepared by exercising necessary due diligence to ensure that the Financials reflect true and fair view of Company affairs.

7 The current paid up share capital of the company is Rs. 120,240,000/- consists of 12024000 Equity Shares of Rs.10 each.

8 During the period there has been increase in Authorized Share capital of the Company from Rs. 40,000,000/- divided into 4,000,000 Equity Shares of Rs. 10/- to Rs. 125,000,000/- divided into 12,500,000 Equity Shares of Rs. 10/- on January 7, 2025.

9 During the period the Company has issued 8016000 bonus equity shares of ₹10.00 each (fully paid-up), following approval by the members at the Extraordinary General Meeting (EGM) held on January 7, 2025. The bonus shares were issued in the ratio of 2:1 (two bonus equity share for every one equity share held) to existing shareholders as of the record date, January 17, 2025.

10 There are no Investors Complaints pending as on 31st March, 2025.

For Kore Digital Limited
(CIN: L74900MH2009PLC190361)

Ravindra Doshi
Managing Director
DIN: 02494055
Date: 05/06/2025

KORE DIGITAL LIMITED

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KORE DIGITAL LIMITED
(CIN - L74900MH2009PLC190361)
Statement of Standalone Assets and Liabilities as at 31st March 2025

Rupees in Lakhs

	Particulars	As at 31st March 2025	As at 31st March 2024
I.	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	1,202.40	400.80
	(b) Reserves and surplus	7,112.15	6,951.39
	(c) Money received against share warrants	125.01	125.01
		8,439.56	7,477.20
2	**Non-current liabilities**		
	(a) Long-term borrowings	175.00	41.53
	(b) Deferred tax liabilities (Net)	-	16.48
	(c) Other Long term liabilities	62.00	62.00
		237.00	120.01
3	**Current liabilities**		
	(a) Short-term borrowings	479.42	41.55
	(b) Trade payables		
	(i) total outstanding dues of micro enterprises and small enterprises; and	-	0.31
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	7,966.75	7,336.23
	(c) Other current liabilities	608.23	118.02
	(d) Short-term provisions	352.26	172.80
		9,406.67	7,668.90
	TOTAL	18,083.23	15,266.12
II.	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	3,907.55	1,019.01
	(ii) Intangible assets	0.68	-
	(iii) Capital work-in-progress	2,358.34	-
	(iv) Intangible assets under development	-	-
	(b) Non-current investment	9.19	7.23
	(c) Deferred tax assets (Net)	33.86	
	(d) Other non-current assets	159.61	159.61
		6,469.22	1,185.85
2	**Current assets**		
	(a) Inventories	273.49	2,576.42
	(b) Trade receivables	9,986.38	4,910.80
	(c) Cash and cash equivalents	208.10	4,026.33
	(d) Short-term loans and advances	937.43	2,270.31
	(e) Other current assets	208.60	296.41
		11,614.01	14,080.27
	TOTAL	18,083.23	15,266.12

For Kore Digital Limited
(CIN: L74900MH2009PLC190361)

Ravindra Doshi
Managing Director
DIN: 02494055
Date: 05/06/2025

KORE DIGITAL LIMITED

KORE DIGITAL LIMITED
(CIN - L74900MH2009PLC190361)
Standalone Cash Flow Statement for the year ended 31st March 2025

Rupees in Lakhs

Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/ (loss) before tax	1,207.60	1,630.26
Adjustments for:		
Interest Income	(7.19)	-
Depreciation and amortization expense	499.77	43.55
Interest expense	24.29	22.75
Operating (loss) before working capital changes	**1,724.47**	**1,696.56**
Adjustments for working capital change in:		
(Increase) / Decrease in inventories	2,302.93	(962.96)
(Increase) / Decrease in trade receivables	(5,075.58)	(3,540.17)
(Increase) / Decrease in short-term loans and advances	1,332.88	(2,186.31)
(Increase) / Decrease in other current assets	87.81	(208.48)
(Increase) / Decrease in other non current assets	-	(41.33)
Increase / (Decrease) in trade payables	630.21	4,761.02
Increase / (Decrease) in other current liabilities	490.21	103.99
Increase / (Decrease) in short-term provisions	179.46	(316.88)
Cash generated from / (used in) operating activities	**1,672.39**	**(694.55)**
Taxes paid/(payable)	(295.58)	(142.33)
Net cash generated from / (used in) operating activities	**1,376.81**	**(836.89)**
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(5,747.32)	(752.19)
(Increase) / Decrease in non current investment	(1.96)	-
Interest Income	7.19	-
Net cash (used in) investing activities	**(5,742.09)**	**(752.19)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed from Issue of Share Warrant	-	125.01
Proceed from Preferential Issue	-	48.80
Proceeds from Issue of Intial Public Offer	-	100.00
Proceeds from Issue of Bonus Shares	801.60	-
Increase / (Decrease) in Securites Premium Account	(801.60)	5,530.80
Less: IPO Listing Expense	-	(50.99)
Proceeds/(Repayment) from short term borrowings	437.87	11.38
Proceeds/(Repayment) from long term borrowings	133.47	(133.07)
Interest Expense	(24.29)	(22.75)
Net cash generated from financing activities	**547.05**	**5,609.20**
Net (decrease) / increase in cash and cash equivalents (A+B+C)	**(3,818.23)**	**4,020.12**
Cash and cash equivalents-opening balance		
Cash on hand	11.03	3.04
Balances with scheduled banks on current account and fixed deposits	4,015.30	3.17
	4,026.33	**6.21**
Closing Cash & Cash Equivalents	**208.10**	**4,026.33**
Cash and cash equivalents-closing balance		
Cash on hand	14.97	11.03
Balances with scheduled banks on current account and fixed deposits	193.13	4,015.30
	208.10	**4,026.33**

For Kore Digital Limited
(CIN: L74900MH2009PLC190361)

Ravindra Doshi
Managing Director
DIN: 02494055
Date: 05/06/2025