KABIRDAS INVESTMENTS LIMITED

(CIN : L65993WB1974PLC157598)

Regd. Office : Unit No 3B, 5th Floor ,7 Camac Street, Azimganj House , Kolkata - 700017
Phone No : (033) 2282-5513, Fax : (033) 2282- 5513
E-mail: kilgroup2010@gmail.com, Website:www.kabirdasinvestmentslimited.com

Statement of Standalone Financial Results for the Quarter ended 30th September, 2026, Prepared in Compliance with Indian Accounting Standards (IND AS)

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter ended			Year to Date		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income**						
	(a) Revenue from operations						
	(i) Interest Income	3.95	1.68	6.53	5.63	12.84	27.27
	(ii) Dividend Income	5.87	0.92	12.20	6.79	12.74	19.65
	(iii) Net gain on fair value changes	0.02	0.02	0.06	0.04	0.23	0.45
	(b) Other income		2.12		5.51		1.30
	Total income from operations (net)	**9.84**	**4.74**	**18.79**	**17.97**	**25.81**	**48.68**
2	**Expenses :**						
	(i) Impairment on financial instruments		-				17.30
	(ii) Employee benefits expenses	25.97	27.25	23.85	53.22	46.95	96.67
	(iii) Depreciation, Amortization and Impairment	0.71	0.70	1.01	1.42	1.84	3.84
	(iv) Other expenses	27.92	14.13	21.81	42.05	44.12	90.11
	Total expenses	**54.60**	**42.08**	**46.66**	**96.69**	**92.91**	**207.92**
3	**Profit before exceptional items and tax (1-2)**	**(44.77)**	**(37.34)**	**(27.87)**	**(78.72)**	**(67.10)**	**(159.24)**
4	Exceptional items						-
5	**Profit / (Loss) before tax (3-4)**	**(44.77)**	**(37.34)**	**(27.87)**	**(78.72)**	**(67.10)**	**(159.24)**
6	**Tax Expenses**						
	(1) Current Tax	-	-	-	-	-	0.16
	(2) Deferred Tax	(0.18)	0.28	(0.12)	0.10	(0.20)	(0.43)
	(3) Earlier year Tax	-	-	-	-	-	1.35
	Total Tax Expenses	**(0.18)**	**0.28**	**(0.12)**	**0.10**	**(0.20)**	**1.08**
7	**Profit / (Loss) for the period (5-6)**	**(44.59)**	**(37.62)**	**(27.75)**	**(78.82)**	**(66.91)**	**(160.32)**
8	**Other Comprehensive Income (net of tax)**						
	(a) (i) Items that will not be reclassified to profit or loss	(20.99)	306.69	(115.38)	285.70	191.32	(149.78)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(49.26)	35.81	(30.66)	(13.46)	5.14	(46.92)
	(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (net of tax)	**28.27**	**270.89**	**(84.71)**	**299.16**	**186.17**	**(102.86)**
9	**Total Comprehensive Income (7+8)**	**(16.32)**	**233.26**	**(112.47)**	**220.34**	**119.27**	**(263.18)**
10	**Paid Up Equity Share Capital (of Rs. 1/- each)**						
	Paid-up equity share capital	39.57	39.57	39.57	39.57	39.57	39.57
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
11	**Earnings per Equity Share (of Rs. 1/- each) : (not annualised)**						
	(1) Basic (Rs.)	**(1.13)**	**(0.95)**	**(0.70)**	**(1.99)**	**(1.69)**	**(4.05)**
	(2) Diluted (Rs.)	**(1.13)**	**(0.95)**	**(0.70)**	**(1.99)**	**(1.69)**	**(4.05)**

Notes:

1 Being a Financial Company, it has no Business other than Financial Activities.
2 The aforesaid unaudited standalone financial results was reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 6th November, 2026.
3 The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.
4 The Auditors have carried out Limited Review(LR) on the aforesaid standalone financial results for the Quarter ended 30th September, 2026 as required in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the report was placed before the Board and the same was noted.
5 Previous period's figures have been regrouped/ rearranged wherever necessary.

SEKSARIA TIBREWAL & CO. Kolkata Chartered Accountants

KABIRDAS INVESTMENTS LIMITED Kolkata

By Order of the Board of Directors
For Kabirdas Invesments Ltd.

Zubin Dipak Mehta
Managing Director
DIN : 06558255

Place : Kolkata
Date : 6th November , 2026

KABIRDAS INVESTMENTS LIMITED

(CIN : L65993WB1974PLC157598)
Regd. Office : Unit No 3B, 5th Floor ,7 Camac Street, Azimganj House , Kolkata - 700017
Phone No : (033) 2282-5513, Fax : (033) 2282- 5513
E-mail: kilgroup2010@gmail.com, Website:www.kabirdasinvestmentslimited.com

Un-Audited Standalone Statement of Assets and Liabilities as at 30th September, 2026

(Rs. in Lakhs)

Sl. No.	Particulars	Half Year ended September 30, 2026 Un-audited	Year ended March 31, 2026 Audited
	ASSETS		
(1)	**Financial Assets**		
	(a) Cash and cash equivalents	78.54	45.44
	(b) Bank Balances other than (a) above	-	-
	(c) Derivative Financial Instruments	-	-
	(d) Receivables	-	-
	(I) Trade Receivables	-	-
	(II) Other Receivables	-	-
	(e) Loans	120.55	330.98
	(f) Investments	1,986.76	1,709.72
	(g) Other Financial Assets (to be specified)	145.88	41.17
(2)	**Non-financial Assets**		
	(a) Inventories	-	-
	(b) Current Tax Assets (net)	19.05	8.40
	(c) Deferred Tax Assets (net)	-	-
	(d) Investment Property	-	-
	(e) Biological assets other than bearer plants	-	-
	(f) Property, Plant & Equipment	7.78	9.19
	(g) Capital work-in-progress	-	-
	(h) Intangible assets under development	-	-
	(i) Goodwill	-	-
	(j) Other Intangible assets	-	-
	(k) Other non-financial assets	-	-
	Total Assets	**2,358.56**	**2,144.90**
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	**Financial Liabilities**		
	(a) Derivative financial instruments	-	-
	(b) Payables		
	(I) 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	-	-
	(II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(c) Debt Securities	-	-
	(d) Borrowings (Other than Debt Securities)	-	-
	(e) Deposits	-	-
	(f) Subordinated Liabilities	-	-
	(g) Other Financial Liabilities (to be specified)	8.75	1.35
(2)	**Non-Financial Liabilities**		
	(a) Current Tax Liabilities (net)	-	-
	(b) Provisions	-	-
	(c) Deferred Tax Liabilities (net)	21.98	35.34
	(d) Other non-financial liabilities (to be specified)	2.06	2.79
(3)	**Equity**		
	(a) Equity Share Capital	39.57	39.57
	(b) Other Equity	2,286.19	2,065.85
	Total Equity and Liabilities	**2,358.56**	**2,144.90**

NOTES :

1 Being a Financial Company, it has no Business other than Financial Activities.

2 The aforesaid standalone financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 6th November, 2026.

3 The Auditors have carried out Limited Review(LR) on the aforesaid financial results and the cash flow statement for the quarter and half year ended 30th September, 2026 and the report was placed before the Board and the same was noted. However, the management has exercised necessary due diligence to ensure that the financial results provide a true & fair view of its affairs.

4 The format for audited/un-audited results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division III) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.

5 Nature of Capital Markets in which the Company operates is such that the quaterly results do not indicate the likely annual performance.

6 Provision for Tax will be made (as applicable) at the time of Finalisation of Accounts for the year ending 31st March, 2027.

7 Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.

SEKSARIA TIBREWAL & CO. Kolkata Chartered Accountants

KABIRDAS INVESTMENTS LIMITED Kolkata

By Order of the Board of Directors
For Kabirdas Invesments Ltd.

Zubin Dipak Mehta
Director
DIN : 06558255

Place : Kolkata
Date : 6th November , 2026

KABIRDAS INVESTMENTS LIMITED
(CIN : L65993WB1974PLC157598)
REGD. OFFICE : UNIT NO 3B, 5TH FLOOR ,7, CAMAC STREET, AZIMGANJ HOUSE , KOLKATA - 700017
PHONE NO. : (033) 2282-5513, Fax : (033) 2282- 5513
E-MAIL: KILGROUP2010@GMAIL,COM, Website:WWW.KABIRDASINVESTMENTSLIMITED.COM

Unaudited Standalone Cash Flow for six months ended 30th September, 2026

(Rs. in Lakhs)

Sl. No.	Particulars	Half Year ended September 30, 2026 Un-audited	Half Year ended September 30, 2025 Un-audited	Year ended March 31, 2026 Audited
A	**CASH FLOWS FROM OPERATING ACTIVITIES**			
	Profit before Tax	(78.72)	(67.10)	(159.24)
	Adjustments for:			
	Depreciation	1.42	1.84	3.84
	Dividend Income	(6.79)	(12.74)	(19.65)
	Fair Value changes	(0.04)	(0.23)	(0.45)
	(Profit) /Loss on sale of investments	-	-	-
	Operating profit before working capital changes	**(84.13)**	**(78.23)**	**(175.51)**
	Adjustments for Changes in Working Capital:			
	Increase/(decrease) in other non financial liabilities	(0.73)	0.13	0.54
	Increase/(decrease) in other financial liabilities	7.40	(0.87)	(0.66)
	Decrease/(increase) in loans and advances	210.43	(8.75)	(175.84)
	Decrease/(increase) in other financial assets	(104.71)	(9.70)	(40.85)
	Decrease/(increase) in other non financial assets	-		-
	Cash generated from operations	**28.27**	**(97.42)**	**(392.31)**
	Direct Taxes paid (net of Refunds)	(10.66)	(4.49)	(11.90)
	Net Cash Flows (Used in) Operating Activities	**17.61**	**(101.91)**	**(404.21)**
B	**CASH FLOWS FROM INVESTING ACTIVITIES**			
	Sale/(Purchase) of fixed assets	-	(3.68)	(3.68)
	Sale/(Purchase) of investment	8.66	116.17	367.29
	Dividend received	6.79	12.74	19.65
	Fair Value Changes	0.04	0.23	0.45
	Net Cash Flows (Used In) / From Investing	**15.49**	**125.46**	**383.71**
	CASH FLOWS FROM FINANCING ACTIVITIES	-	-	-
	Net Cash Flows From / (Used In) Financing	-	-	-
	Net Changes in Cash and Cash Equivalents (A)+(B)+(C)	**33.10**	**23.55**	**(20.50)**
	Opening Cash and Cash Equivalent	**45.44**	**65.94**	**65.94**
	Closing Cash and Cash Equivalent	**78.54**	**89.49**	**45.44**

By Order of the Board of Directors
For Kabirdas Invesments Ltd.

SEKSARIA TIBREWAL & CO. Kolkata Chartered Accountants

KABIRDAS INVESTMENTS LIMITED Kolkata

Zubin Dipak Mehta
Director
DIN : 06558255

Place : Kolkata
Date : 6th November , 2026

Seksaria Tibrewal & Co.

Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE QUARTERLY AND HALF YEAR ENDED FINANCIAL RESULTS OF KABIRDAS INVESTMENTS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.

TO
THE BOARD OF DIRECTORS,
KABIRDAS INVESTMENTS LIMITED

Opinion

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ('the Statement') of **M/s Kabirdas Investments 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 requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as "the Regulation") read with relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 6th November, 2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued thereunder, SEBI Circular CIR/CFD/FAC 62/2016 dated 5th July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We have 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared

SEKSARIA TIBREWAL & CO. Kolkata Chartered Accountants

Siddha Weston, 9 Weston Street, 2nd Floor, Room No. 203, Kolkata - 700 013
Tel: +91 33 4850 0544, E - mail : harsh@hnvadvisors.com

in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) as specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Seksaria Tibrewal & Co
Firm Registration No.: 329660E
Chartered Accountants



Kolkata
06th November, 2026

Harsh Seksaria
Partner
Membership No. 300249
UDIN - 26300249ZZKTYF2443

KABIRDAS INVESTMENTS LIMITED

(CIN : L65993WB1974PLC157598)

Regd. Office : Unit No 3B, 5th Floor ,7 Camac Street, Azimganj House , Kolkata - 700017
Phone No : (033) 2282-5513, Fax : (033) 2282- 5513
E-mail: kilgroup2010@gmail.com, Website:www.kabirdasinvestmentslimited.com

Statement of Consolidated Financial Results for the Quarter ended 30th September, 2026, Prepared in Compliance with Indian Accounting Standards (IND AS)

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter ended			Year to date		Year ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	(a) Revenue from operations						
	(i) Interest Income	3.95	1.68	6.53	5.63	12.84	27.27
	(ii) Dividend Income	5.87	0.92	12.20	6.79	12.74	19.65
	(iii) Net gain on fair value changes	0.02	0.02	0.06	0.04	0.23	0.45
	(b) Other income		2.12		5.51		1.30
	Total income from operations (net)	**9.84**	**4.74**	**18.79**	**17.97**	**25.81**	**48.68**
2	**Expenses :**						
	(i) Impairment on financial instruments	-	-	-	-	-	17.30
	(ii) Employee benefits expenses	25.97	27.25	23.85	53.22	46.95	96.67
	(iii) Depreciation, Amortization and Impairment	0.71	0.70	1.01	1.42	1.84	3.84
	(iv) Other expenses	27.92	14.13	21.81	42.05	44.12	90.11
	Total expenses	**54.60**	**42.08**	**46.66**	**96.69**	**92.91**	**207.92**
3	**Profit before exceptional items and tax (1-2)**	**(44.77)**	**(37.34)**	**(27.87)**	**(78.72)**	**(67.10)**	**(159.24)**
4	Exceptional items						-
5	**Profit / (Loss) before tax (3-4)**	**(44.77)**	**(37.34)**	**(27.87)**	**(78.72)**	**(67.10)**	**(159.24)**
6	**Tax Expenses**						
	(1) Current Tax	-	-	-		-	0.16
	(2) Deferred Tax	(0.18)	0.28	(0.12)	0.10	(0.20)	(0.43)
	(3) Earlier year Tax	-	-	-		-	1.35
	Total Tax Expenses	**(0.18)**	**0.28**	**(0.12)**	**0.10**	**(0.20)**	**1.08**
7	**Profit / (Loss) for the period before share of associates (5-6)**	**(44.59)**	**(37.62)**	**(27.75)**	**(78.82)**	**(66.91)**	**(160.32)**
8	**Share of associates**	-	-	-	-	-	**(0.75)**
9	**Profit / (Loss) for the period (7+8)**	**(44.59)**	**(37.62)**	**(27.75)**	**(78.82)**	**(66.91)**	**(161.07)**
10	**Other Comprehensive Income (net of tax)**						
	(a) (i) Items that will not be reclassified to profit or loss	50.94	234.76	(115.38)	285.70	191.32	(149.78)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(46.75)	33.30	(30.66)	(13.46)	5.14	(46.92)
	(iii) Share of Other Comprehensive Income in Associates	-					(18.89)
	(b) (i) Items that will be reclassified to profit or loss	-	-	-			-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-			-
	Total Other Comprehensive Income (net of tax)	**97.70**	**201.46**	**(84.71)**	**299.16**	**186.17**	**(121.74)**
11	**Total Comprehensive Income (9+10)**	**53.11**	**163.84**	**(112.47)**	**220.34**	**119.27**	**(282.82)**
	Profit/Loss attributable to owners of parent	**(44.59)**	**(37.62)**	**(27.75)**	**(78.82)**	**(66.91)**	**(161.07)**
12	**Paid Up Equity Share Capital (of Rs. 1/- each)**						
	Paid-up equity share capital	39.57	39.57	39.57	39.57	39.57	39.57
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
13	**Earnings per Equity Share (of Rs. 1/- each) : (not annualised)**						
	(1) Basic (Rs.)	**(1.13)**	**(0.95)**	**(0.70)**	**(1.99)**	**(1.69)**	**(4.07)**
	(2) Diluted (Rs.)	**(1.13)**	**(0.95)**	**(0.70)**	**(1.99)**	**(1.69)**	**(4.07)**

Notes:

1 Being a Financial Company, it has no Business other than Financial Activities.

2 The Company prepares Consolidated Financial Statements on quarterly basis and the Consolidated Financial Result include the Company's share of profit/loss in its three Associates Companies. ("the Group).

3 The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.

4 The Auditors have carried out Limited Review(LR) on the aforesaid consolidated financial results for the Quarter ended 30th September, 2026 as required in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the report was placed before the Board and the same was noted.

5 The aforesaid unaudited consolidated financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 6th November, 2026.

6 Previous period's figures have been regrouped/ rearranged wherever necessary.

SEKSARIA TIBREWAL & CO. Kolkata Chartered Accountants

KABIRDAS INVESTMENTS LIMITED Kolkata

By Order of the Board of Directors
For Kabirdas Invesments Ltd.

Zubin Dipak Mehta
Managing Director
DIN : 06558255

Place : Kolkata
Date : 6th November , 2026

KABIRDAS INVESTMENTS LIMITED

(CIN : L65993WB1974PLC157598)
Regd. Office : Unit No 3B, 5th Floor ,7 Camac Street, Azimganj House , Kolkata - 700017
Phone No : (033) 2282-5513, Fax : (033) 2282- 5513
E-mail: kilgroup2010@gmail.com, Website:www.kabirdasinvestmentslimited.com

Un-Audited Consolidated Statement of Assets and Liabilities as at 30th September, 2026

(Rs. in Lakhs)

Sl. No.	Particulars	Half Year ended September 30, 2026 Un-audited	Year ended March 31, 2026 Audited
	ASSETS		
(1)	**Financial Assets**		
	(a) Cash and cash equivalents	78.54	45.44
	(b) Bank Balances other than (a) above	-	-
	(c) Derivative Financial Instruments	-	-
	(d) Receivables		
	(I) Trade Receivables	-	-
	(II) Other Receivables	-	-
	(e) Loans	120.55	330.98
	(f) Investments	3,258.08	2,981.04
	(g) Other Financial Assets (to be specified)	145.88	41.17
(2)	**Non-financial Assets**		
	(a) Inventories	-	-
	(b) Current Tax Assets (net)	19.05	8.40
	(c) Deferred Tax Assets (net)	-	-
	(d) Investment Property	-	-
	(e) Biological assets other than bearer plants	-	-
	(f) Property, Plant & Equipment	7.78	9.19
	(g) Capital work-in-progress	-	-
	(h) Intangible assets under development	-	-
	(i) Goodwill	-	-
	(j) Other Intangible assets	-	-
	(k) Other non-financial assets	-	-
	Total Assets	**3,629.88**	**3,416.22**
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	**Financial Liabilities**		
	(a) Derivative financial instruments	-	-
	(b) Payables	-	
	(I) 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	-	-
	(II) Other Payables	-	
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(c) Debt Securities	-	-
	(d) Borrowings (Other than Debt Securities)	-	-
	(e) Deposits	-	-
	(f) Subordinated Liabilities	-	-
	(g) Other Financial Liabilities (to be specified)	8.75	1.35
(2)	**Non-Financial Liabilities**		
	(a) Current Tax Liabilities (net)	-	-
	(b) Provisions	-	-
	(c) Deferred Tax Liabilities (net)	21.98	35.34
	(d) Other non-financial liabilities (to be specified)	2.06	2.79
(3)	**Equity**		
	(a) Equity Share Capital	39.57	39.57
	(b) Other Equity	3,557.51	3,337.17
	Total Equity and Liabilities	**3,629.88**	**3,416.22**

NOTES :

1 Being a Financial Company, it has no Business other than Financial Activities.

2 The aforesaid standalone financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 6th November, 2026

3 The Auditors have carried out Limited Review(LR) on the aforesaid financial results and the cash flow statement for the quarter and half year ended 30th September, 2026 and the report was placed before the Board and the same was noted. However, the management has exercised necessary due diligence to ensure that the financial results provide a true & fair view of its affairs.

4 The format for audited/un-audited results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division III) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.

5 Nature of Capital Markets in which the Company operates is such that the quaterly results do not indicate the likely annual performance.

6 The results for the quarter ended September 30, 2026 are available on the company's website www.kabirdasinvestmentslimted.com

7 Provision for Tax will be made (as applicable) at the time of Finalisation of Accounts for the year ending 31st March, 2027.

8 Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.

SEKSARIA TIBREWALS & CO. Kolkata Chartered Accountants

KABIRDAS INVESTMENTS LIMITED Kolkata

By Order of the Board of Directors
For Kabirdas Invesments Ltd.

Zubin Dipak Mehta
Director
DIN : 06558255

Place : Kolkata
Date : 6th November , 2026

KABIRDAS INVESTMENTS LIMITED
(CIN : L65993WB1974PLC157598)
REGD. OFFICE : UNIT NO 3B, 5TH FLOOR ,7, CAMAC STREET, AZIMGANJ HOUSE , KOLKATA - 700017
PHONE NO. : (033) 2282-5513, Fax : (033) 2282- 5513
E-MAIL: KILGROUP2010@GMAIL,COM, Website:WWW.KABIRDASINVESTMENTSLIMITED.COM

Unaudited Consolidated Cash Flow for six months ended 30th September, 2026

(Rs. in Lakhs)

Sl. No.	Particulars	Half Year ended September 30, 2026 Un-audited	Half Year ended September 30, 2025 Un-audited	Year ended March 31, 2026 Audited
A	**CASH FLOWS FROM OPERATING ACTIVITIES**			
	Profit before Tax	(78.72)	(67.10)	(159.24)
	Adjustments for:			
	Depreciation	1.42	1.84	3.84
	Dividend Income	(6.79)	(12.74)	(19.65)
	Fair Value changes	(0.04)	(0.23)	(0.45)
	(Profit) /Loss on sale of investments	-	-	-
	Operating profit before working capital changes	**(84.13)**	**(78.23)**	**(175.51)**
	Adjustments for Changes in Working Capital:			
	Increase/(decrease) in other non financial liabilities	(0.73)	0.13	0.54
	Increase/(decrease) in other financial liabilities	7.40	(0.87)	(0.66)
	Decrease/(increase) in loans and advances	210.43	(8.75)	(175.84)
	Decrease/(increase) in other financial assets	(104.71)	(9.70)	(40.85)
	Decrease/(increase) in other non financial assets	-	-	-
	Cash generated from operations	**28.27**	**(97.42)**	**(392.31)**
	Direct Taxes paid (net of Refunds)	(10.66)	(4.49)	(11.90)
	Net Cash Flows (Used in) Operating Activities	**17.61**	**(101.91)**	**(404.21)**
B	**CASH FLOWS FROM INVESTING ACTIVITIES**			
	Sale/(Purchase) of fixed assets	-	(3.68)	(3.68)
	Sale/(Purchase) of investment	8.66	116.17	367.29
	Dividend received	6.79	12.74	19.65
	Fair Value Changes	0.04	0.23	0.45
	Net Cash Flows (Used In) / From Investing Activities	**15.49**	**125.46**	**383.71**
	CASH FLOWS FROM FINANCING ACTIVITIES	-	-	-
	Net Cash Flows From / (Used In) Financing Activities	-	-	-
	Net Changes in Cash and Cash Equivalents (A)+(B)+(C)	**33.10**	**23.55**	**(20.50)**
	Opening Cash and Cash Equivalent	**45.44**	**65.94**	**65.94**
	Closing Cash and Cash Equivalent	**78.54**	**89.49**	**45.44**

By Order of the Board of Directors
For Kabirdas Invesments Ltd.

SEKSARIA TIBREWAL & CO. Chartered Accountants Kolkata

KABIRDAS INVESTMENTS LIMITED Kolkata

Zubin Dipak Mehta
Director
DIN : 06558255

Place : Kolkata
Date : 6th November , 2026

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED CONSOLIDATED QUARTERLY AND HALF YEAR ENDED FINANCIAL RESULTS OF KABIRDAS INVESTMENTS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.

TO
THE BOARD OF DIRECTORS,
KABIRDAS INVESTMENTS LIMITED

Opinion

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results ('the Statement') of **M/s Kabirdas Investments Limited** ('the Company') and its Associate (the Company and its Associate together referred to as "the Group") for the quarter and half year ended 30th September, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations of Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred as "the Regulation") read with relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 6th November, 2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued thereunder, SEBI Circular CIR/CFD/FAC 62/2016 dated 5th July, 2016 (hereinafter referred to as SEBI Circular) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We have 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

SEKSARIA TIBREWAL & CO. Kolkata Chartered Accountants

4. This Statement includes consolidation of results pertaining to three associates, as follows:

    a. Faith Suppliers Private Limited
    b. Kinetic Vanijya Private Limited
    c. N Marshall Hitech Engineers (P) Limited

5. Based on our review conducted as stated above based on the consideration of the review reports of the other auditors referred to in paragraph 8 below, nothing has come to our attention that causes us to believe that the accompanying statement of consolidated unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of SEBI Regulations, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

6. The Statement also includes the Company's share of net profit or loss of NIL for the quarter and half year ended 30th September, 2026, as considered in the Statement, in respect of three associates based on their unaudited quarterly financial statements, which are not being audited by us. The report on the financial statements and financial information of these entities has been furnished to us by the management and our review on the Statement in so far as it relates to the amounts and disclosures included in respect of these associates in based solely on the reports of such management and the procedures performed by us as stated in paragraph above.

Our opinion on the Statement is not modified in respect of this matter.

For Seksaria Tibrewal & Co
Firm Registration No.: 329660E
Chartered Accountants

SEKSARIA TIBREWAL & CO. Kolkata Chartered Accountants

Harsh Seksaria
Partner

Membership No. 300249
UDIN - 26300249REUNHI7740

Kolkata
06th November, 2026