



KIFS FINANCIAL SERVICES LIMITED

Registered and Corporate Office: 4th Floor, KIFS Corporate House (Khandwala House),
Nr. Land Mark Hotel, Nr. Neptune House, Iskon-Ambli Road, Bodakdev, Ahmedabad – 380054, Gujarat, India.
CIN: L67990GJ1995PLC025234, **Tel.:** +91 79 69240000 – 09, **NBFC RBI Reg.:** 01.00007,
Email: cs@kifs.co.in, **Website:** www.kifsfinance.com

Date: August 13, 2025

To,
Corporate Relations Department,
Bombay Stock Exchange
PJ Towers, Dalal Street,
Mumbai – 400001,
Maharashtra, India.

Subject: Outcome of board meeting and submission of unaudited financial results

Reference: BSE scrip code: 535566

Meeting commencement time: 2:00 pm

Meeting conclusion time: 3:40 pm

Dear Sir,

With reference to the above captioned subject, we would like to inform you that at the board meeting held today (Wednesday, August 13, 2025), the board has inter-alia, considered, approved and taken on record the unaudited financial results of the company for the quarter ended on June 30, 2025.

Accordingly, we are attaching herewith copy of approved unaudited financial results along with the limited review report issued by the statutory auditors of the company for the quarter ended on June 30, 2025.

Kindly take the same on your records.

Thanking you,
For **KIFS Financial Services Limited**

Durgesh D. Soni
Company Secretary and Compliance Officer
ICSI Mem. No.: A38670

Encl.: As above

KIFS FINANCIAL SERVICES LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2025

(₹ in lacs except per share data)

Sr. no.	Particulars	Quarter ended		Year ended	
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations				
	Interest income	980.82	660.14	839.46	2,911.86
	Fees and commission income	-	-	-	-
2	Other income	-	404.06	-	404.06
3	Total revenue (1+2)	980.82	1,064.20	839.46	3,315.92
4	Expenses				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	(d) Employee benefit expenses	13.02	9.15	11.12	41.54
	(e) Finance costs	726.74	603.75	603.35	2,122.20
	(f) Depreciation and amortisation expense	8.00	11.63	11.64	46.55
	(g) Fees and commission expense	-	-	-	-
	(h) Net loss on fair value changes	-	-	-	-
	(i) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-
	(j) Impairment on financial instruments	-	-	-	-
	(g) Other expenses				
	(i) Legal & professional fees	0.59	0.86	0.16	2.44
	(ii) Annual subscription	0.90	(0.19)	1.25	1.06
	(iii) Listing fee	3.00	0.25	3.00	3.25
	(iv) Provisions & write-offs	-	(13.02)	-	(13.02)
	(v) Travelling expenses	-	-	-	-
	(vi) Excise duty (refer note 5)	-	-	-	-
	(vii) Advertisement expenses	0.06	0.05	0.06	0.43
	(viii) Other expenses	3.47	21.31	3.19	27.71
	Total other expenses	8.02	9.26	7.66	21.87
	Total expenses	755.78	633.79	633.77	2,232.16
5	Profit before exceptional items and tax (3-4)	225.04	430.41	205.69	1,083.76
6	Exceptional items	-	-	-	-
7	Profit before tax (5-6)	225.04	430.41	205.69	1,083.76
8	Tax expenses				
	(i) Current tax	57.00	116.63	55.68	281.00
	(ii) Deferred tax	(0.36)	(0.85)	(0.98)	(3.76)
	Total tax expenses	56.64	115.78	54.70	277.24
9	Net profit / (loss) for the period from continuing operations (7-8)	168.40	314.63	150.99	806.52
10	Profit / (loss) from discontinuing operations before tax	-	-	-	-
11	Tax expenses of discontinuing operations	-	-	-	-
12	Net profit / (loss) from discontinuing operations after tax (10-11)	-	-	-	-
13	Net profit / (loss) for the period (9+12)	168.40	314.63	150.99	806.52
14	Other comprehensive income (OCI)	-	-	-	-
15	Total comprehensive income after tax (13+14)	168.40	314.63	150.99	806.52
16	Paid up equity share capital (face value of ₹ 10/- each)	1,081.80	1,081.80	1,081.80	1,081.80
17	Other equity / reserves excluding revaluation reserve				4,619.44
18	Earnings per share (before and after extra ordinary items) of ₹ 10/- per share (not annualized)				
	Basic	1.56	2.91	1.40	7.46
	Diluted	1.56	2.91	1.40	7.46

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Notes:

1. The company is engaged in a single segment of finance and therefore there are no separate reportable segments as per the accounting standard 17 i.e. "segment reporting".
2. The above financial results have been reviewed and recommended by the audit committee and approved and taken on record by the board of directors in their meetings held on Wednesday, August 13, 2025. The statutory auditors have carried out "limited review" of the above unaudited financial results.
3. The managing director and chief financial officer certificate in respect of the above results in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the board of directors.
4. Figures for the previous periods are re-classified / re-arranged / re-grouped, wherever necessary, to correspond with the current period's classification / disclosure.
5. The company does not have any exceptional or extra-ordinary items to report for the above periods and the company being an NBFC, excise duty related provisions are not applicable to it.

On behalf of board of directors,
For KIFS Financial Services Limited



Rajesh P. Khandwala

Rajesh P. Khandwala
(Managing Director)
(DIN: 00477673)

Ahmedabad, August 13, 2025



Limited Review Report

To,
The Board of Directors,
KIFS Financial Services Limited,
4th Floor, KIFS Corporate House (Khandwala House),
Nr. Land Mark Hotel, Nr. Neptune House, Iskon-Ambli Road,
Bodakdev, Ahmedabad – 380054, Gujarat, India.

We have reviewed the accompanying statement of unaudited financial results of KIFS Financial Services Limited for the quarter ended on June 30, 2025. 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 statements based on our review.

We conducted our review of the statement in accordance with the standard on review engagements (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.

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 accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **M/s. Bimal Shah Associates**,
Chartered accountants
Firm registration no.: 101505W

Bimal Arvindbhai Shah
(Proprietor)
Membership no.: 042372

Ahmedabad, August 13, 2025
UDIN: 25042372BMORBZ7197