

Limited Review Report on Unaudited Half Yearly Financial Results pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

**To the Board of Directors
Kaarya Facilities and Services Ltd**

We have reviewed the accompanying statement of unaudited financial results of **KAARYA FACILITIES AND SERVICES LTD** (the “*Company*”) for the half-year ended 30th September 2025, (“the Statement”) being submitted by the Company pursuant to the requirement 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 approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’). Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 misstatements. 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.

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 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 Piyush Kothari & Associates
Chartered Accountants (FRN: 140711W)**



**Piyush Kothari
Partner
M.No.: 158407
UDIN: 25158407BMJGLW5893
Date: 14TH November, 2025
Place: Ahmedabad**

KAARYA FACILITIES AND SERVICES LIMITED

1101, 11th Floor, Lotus Link Square, D N Nagar, New link Road, Andheri West, Mumbai - 400053

CIN - L93090MH2009PLC190063

UNAUDITED BALANCE SHEET AS AT 30-SEPTEMBER-2025

Sr No	PARTICULARS	Note No.	30-Sep-25	31-Mar-25
			Rs. in Thousand	Rs. in Thousand
I. EQUITY AND LIABILITIES				
1. Shareholders' funds				
(a) Share Capital	2		93,503	93,503
(b) Reserves and Surplus	3		(88,123)	(92,734)
(c) Money received against share warrants			-	-
			5,380	768
2. Share application money pending allotment				
(To the extent not refundable)				
3. Non- current liabilities				
(a) Long-term Borrowings	4		6,144	8,520
(b) Deferred Tax Liabilities (Net)	5		-	-
(c) Other Long Term Liabilities			-	-
(d) Long-term Provisions	6		1,942	1,942
			8,086	10,462
4. Current Liabilities				
(a) Short term borrowings	7		84,091	78,382
(b) Trade payables	8			
(A) total outstanding dues of Micro Enterprises and Small Enterprises			3,951	1,962
(B) total outstanding dues of creditors other than Micro Enterprises and Small Enterprises			4,839	4,193
(c) Other current liabilities	9		1,06,107	1,01,679
(d) Short term provisions	10		212	212
			1,99,199	1,86,429
TOTAL			2,12,665	1,97,659
II ASSETS				
1. Non-current assets				
(a) Property, Plant and Equipments and Intangible Assets	11			
(i) Property, Plant and Equipments			16,186	17,946
(ii) Intangible assets			2,725	3,068
(iii) Capital work-in-progress			-	-
(iv) Intangible assets under development			-	-
(b) Non-current investments			-	-
(c) Deferred tax assets (net)	5		1,367	1,322
(d) Long-term loans and advances			-	-
(e) Other non-current assets	12		747	747
			21,025	23,083
2. Current assets				
(a) Current investments			-	-
(b) Inventories	13		7,895	11,001
(c) Trade receivables	14		1,15,543	89,625
(d) Cash and Cash Equivalents	15		26,780	26,666
(e) Short-term loans and advances	16		16,543	22,083
(f) Other current assets	17		24,879	25,201
			1,91,640	1,74,577
TOTAL			2,12,665	1,97,659
Significant accounting policies and notes to accounts	1			

For an on behalf of Board of Directors of
Kaarya Facilities And Services Limited



Vishal Panchal
Chairman and MD
DIN: 00687445



Vineet Pandey
Joint MD
DIN: 00687215

KAARYA FACILITIES AND SERVICES LIMITED
1101, 11th Floor, Lotus Link Square, D N Nagar, New link Road, Andheri West, Mumbai - 400053
CIN - L93090MH2009PLC190063

PROFIT AND LOSS STATEMENT FOR THE HALF YEAR ENDED 30-SEPTEMBER-2025

Sr. No	PARTICULARS	For Half Year Ended			Year Ended
		01-April-2025 To 30-September-2025	01-October-2024 To 31-March-2025	01-April-2024 To 30-September-2024	01-April-2024 To 31-March-2025
		Unaudited	Unaudited	Unaudited	Audited
			Rs. in Thousand	Rs. in Thousand	Rs. in Thousand
I	Revenue from Operations (Net Of Taxes)				
	Sale of Services	1,97,568	2,11,474	1,69,477	3,80,951
	Other Operating Revenues	-	-	-	-
II	Other Income	833	5,033	1,007	6,040
III	Total Income (I + II)	1,98,401	2,16,508	1,70,484	3,86,991
IV	Expenses				
	Cost of Material Consumed	-	-	-	-
	Purchase of Stock in Trade	5,087	2,645	4,255	6,900
	Changes in Inventories	-	-	-	-
	Employee Benefits Expenses	1,54,947	1,55,789	1,42,545	2,98,333
	Other Expenses	23,733	34,211	10,173	44,384
	Profit Before Interest, Depreciation and tax	14,633	23,863	13,510	37,373
	Finance Costs	7,925	7,299	5,201	12,500
	Depreciation And Amortization Expenses	2,109	2,780	2,777	5,557
V	Profit before exceptional and extraordinary items and tax	4,599	13,784	5,532	19,316
VI	Exceptional Items	32	1,561	793	2,354
VII	Profit before extraordinary items and tax (V-VI)	4,567	12,223	4,739	16,962
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII-VIII)	4,567	12,223	4,739	16,962
X	Tax expense:				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	(44)	(103)	(104)	(208)
		-	-	-	-
		(44)	(103)	(104)	(208)
XI	Profit for the period from continuing operations (IX - X)	4,612	12,326	4,843	17,168
XII	Profit/(Loss) for the period from discontinuing operations	-	-	-	-
XIII	Income Tax For Prior Period	-	-	-	-
XIV	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-
XV	Profit/(Loss) for the period (XI + XIV)	4,612	12,326	4,843	17,168
XVI	Earnings per equity share:				
	(1) Basic	0.49	1.32	0.52	1.84
	(2) Diluted	0.49	1.32	0.52	1.84

For Kaarya Facilities And Services Limited



Vishal Panchal
Chairman and Managing Director
DIN: 00687445



Vineet Pandey
Joint Managing Director
DIN: 00687215

Cash Flow Statement for the Year Ended 30-Sep-2025

Sr no.	Particulars	For the year ended 30-Sep-2025		For the year ended 31-Mar-2025	
		Rs. in Thousand		Rs. in Thousand	
A	CASH FLOW FROM OPERATING ACTIVITIES				
	(Profit/Loss) before exceptional items, prior period items and tax:		4,567		16,962
	Adjustments for :				
	Depreciation and amortisation	2,109		5,557	
	Interest Received	(833)		(6,040)	
	Interest Expense	7,925		12,500	
			9,201		12,017
	Operating Profit before working capital changes		13,769		28,979
	Adjustments for:				
	(Increase)/Decrease in Other Current Asset	322		(4,302)	
	(Increase)/Decrease in Short Term Loans and Advances	5,540		9,540	
	(Increase)/Decrease in Trade receivables	(25,918)		(34,455)	
	(Increase)/Decrease in Inventories	3,106		1,978	
	(Increase)/Decrease in Investments	-		-	
	Increase/(Decrease) in Trade payables	2,634		108	
	Increase/(Decrease) in Other Liabilities and Provisions	4,427		(11,294)	
			(9,888)		(38,424)
	Cash generated from Operations		3,881		(9,445)
	Less : Direct taxes paid		-		-
	Net cash from Operating Activities (A)		3,881		(9,445)
	Prior Period Adjustments (Other than Taxation)		-		-
	Net cash from Operating Activities (A)		3,881		(9,445)
B	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of fixed assets		(7)		(305)
	Proceeds from sale of fixed assets		-		-
	Decrease / (Increase) in Deposits		-		-
	(Increase)/Decrease in Other Non Current Assets		-		(545)
	Interest received		833		6,040
	Dividend received		-		-
	Net Cash used in Investing Activities (B)		826		5,190
C	CASH FLOW FROM FINANCING ACTIVITIES				
	Receipt From Borrowings		15,800		21,108
	Repayment of Borrowings		(18,176)		(14,632)
	Increase/(Decrease) in Short Term Borrowing		5,708		11,496
	Interest Paid		(7,925)		(12,500)
	Proceeds from issue of Equity shares		-		-
	Net cash used Financing Activities (C)		(4,593)		5,472
	Net increase in cash and cash equivalents (A+B+C)		114		1,217
	Cash and cash equivalents at the beginning of the year		26,666		25,450
	Cash and cash equivalents at the end of the year		26,781		26,666

For an on behalf of Board of Directors of
Kaarya Facilities And Services Limited



Vishal Panchal
Chairman and MD
DIN: 00687445



Vineet Pandey
Joint MD
DIN: 00687215

Note 25 - RELATED PARTY DISCLOSURES (AS-18)

KAARYA FACILITIES AND SERVICES LIMITED
Notes forming part of the financial statements
(D) Disclosure as per Accounting Standard 18 (Related Party Disclosure)

a) Names of related parties and description of relationship:

Enterprises owned or significantly influenced by key management personnel or their relatives	Kaarya Next Solution Pvt Ltd Evetan Fintech Pvt Ltd Brassbell Tech and Services
Key Management Personnel (JMD)	Mr.Vineet Pandey
Key Management Personnel (CMD)	Mr.Vishal Panchal

(b) Transactions along with related parties for the year ended September 30,2025 and March 31,2025 are as follows: (Previous Year's figures are shown in brackets) and Amount in Thousands

Particulars	Holding Company	Enterprises owned or significantly influenced by key management personnel or their relatives			Key Management Personnel and relatives	Total
		Kaarya Next Solution Pvt Ltd	Evetan Fintech Pvt Ltd	Brassbell Tech and Services		
Sales of Services	-	-	-	-	-	-
Sales of Goods Return	-	-	-	-	-	-
Purchase of Services	-	-	-	-	-	-
Purchase of capital goods	-	-	-	-	-	-
consumable and other expenses	-	-	-	-	-	-
Share Capital-15% Redeemable Cumulative Non convertible Preference shares	-	-	-	-	-	-
Loan Received	-	-	-	-	-	-
Loan Given	-	4,378.00	-	-	-	4,378
Advance taken	-	(5,660.00)	-	-	-	(5,660)
Advance Repaid	-	-	-	-	-	-
Advance Paid	-	-	-	-	-	-
Loan Repayment	-	10,321	-	-	-	10,321
Interest Received	-	359	-	-	-	359
Interest Paid	-	(1,359)	-	-	-	(1,359)
Commission Paid	-	-	-	-	-	-
Rent Paid	-	-	-	-	990	990
Remuneration to Key Management Personnel	-	-	-	-	(1,980)	(1,980)
	-	-	-	-	3,354	3,354
	-	-	-	-	(6,738)	(6,738)
Balance Outstanding at the year end:	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-
Accounts Receivables	-	-	-	-	-	-
Loan Given	-	7,734	-	-	-	7,734
	-	(13,318)	-	-	-	(13,318)
Remuneration payable to Key Management personnel	-	-	-	-	123	123
	-	-	-	-	(123)	(123)

For Kaarya Facilities And Services Limited



Vishal Panchal
Director
DIN: 00687445



Vineet Pandey
Director
DIN: 00687215