

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-2023

Sr No	PARTICULARS	Note No.	30-Sep-23	31-Mar-23
			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	(86,758)	(59,322)
(c) Money received against share warrants			-	-
			6,745	34,181
2. Share application money pending allotment (To the extent not refundable)				
3. Non- current liabilities				
(a) Long-term borrowings		4	26,973	29,682
(b) Deferred Tax liabilities (Net)		5	-	-
(c) Other Long term liabilities			-	-
(d) Long-term Provisions			-	-
			26,973	29,682
4. Current Liabilities				
(a) Short term borrowings		6	29,734	28,219
(b) Trade payables		7		
(A) total outstanding dues of micro enterprises and small enterprises			1,375	467
(B) total outstanding dues of creditors other than micro enterprises and small enterprises			1,942	3,160
(c) Other current liabilities		8	87,716	67,564
(d) Short term provisions		9	5,670	6,663
			1,26,438	1,06,073
TOTAL			1,60,154	1,69,936
II ASSETS				
1. Non-current assets				
(a) Property, Plant and Equipments		10		
(i) Property, Plant and Equipments			25,062	27,005
(ii) Intangible assets			4,619	5,246
(iii) Capital work-in-progress			-	-
(iv) Intangible assets under development			-	-
(b) Non-current investments			-	-
(c) Deferred tax assets (net)		5	938	770
(d) Long-term loans and advances			-	-
(e) Other non-current assets		11	203	448
			30,821	33,469
2. Current assets				
(a) Current investments			-	-
(b) Inventories		12	13,962	15,608
(c) Trade receivables		13	40,779	42,421
(d) Cash and Cash Equivalents		14	17,978	16,287
(e) Short-term loans and advances		15	30,972	27,396
(f) Other current assets		16	25,641	34,755
			1,29,333	1,36,467
TOTAL			1,60,154	1,69,936
Significant accounting policies and notes to accounts		1		

For Kaarya Facilities And Services Limited



Vishal Panchai
Director
DIN: 00687445
Date: 08 Nov 2023



Vineet Pandey
Director
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-2023

Sr. No	PARTICULARS	For Half Year Ended			Year Ended
		01-April-2023 To 30-September-2023	01-October-2022 To 31-March-2023	01-April-2022 To 30-September-2022	01-April-2022 To 31-March-2023
		Unaudited	Audited	Unaudited	Audited
		Rs. in Thousand	Rs. in Thousand	Rs. in Thousand	Rs. in Thousand
I	Revenue from Operations (Net Of Taxes)				
	Revenue from Operations				
	Sale of Services	1,35,179	1,25,760	97,556	2,23,316
	Other Operating Revenues	-	-	-	-
II	Other Income	840	1,947	428	2,375
III	Total Income (I + II)	1,36,019	1,27,707	97,984	2,25,691
IV	Expenses				
	Cost of Material Consumed	-	-	-	-
	Purchase of Stock in Trade	2,755	2,811	1,964	4,775
	Changes in Inventories	1,645	369	348	717
	Employee Benefits Expenses	1,26,438	1,11,946	94,144	2,06,090
	Other Expenses	26,290	12,105	15,630	27,735
	Profit Before Interest, Depreciation and tax	(21,110)	476	(14,102)	(13,626)
	Finance Costs	2,915	2,767	2,785	5,552
	Depreciation And Amortization Expenses	3,579	4,793	4,791	9,585
V	Profit before exceptional and extraordinary items and tax	(27,603)	(7,085)	(21,678)	(28,763)
VI	Exceptional Items	-	36,737	9,495	46,233
VII.	Profit before extraordinary items and tax (V-VI)	(27,603)	(43,822)	(31,174)	(74,996)
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII-VIII)	(27,603)	(43,822)	(31,174)	(74,996)
X	Tax expense:				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	(167)	(283)	(290)	(572)
	(3) Tax Expense for prior period	-	3,447	-	3,447
		(167)	3,165	(290)	2,875
XI	Profit for the period from continuing operations (IX - X)	(27,436)	(46,987)	(30,884)	(77,871)
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)	(27,436)	(46,987)	(30,884)	(77,871)
XVI	Earnings per equity share:				
	(1) Basic	(2.93)	(5.03)	(6.61)	(1.09)
	(2) Diluted	(2.93)	(5.03)	(6.61)	(1.09)

For Kaarya Facilities And Services Limited



Vishal Panchal
Chairman and Managing Director
Date: 08 Nov 2023



Vineet Pandey
Joint Managing Director

KAARYA FACILITIES & SERVICES LIMITED
Cash Flow Statement for the Period Ended 30-Sep-2023

Sr no.	Particulars	For the year ended 30-Sep-2023		For the year ended 31-Mar-2023	
		Rs. in Thousand		Rs. in Thousand	
A	CASH FLOW FROM OPERATING ACTIVITIES				
	(Profit/Loss) before exceptional items, prior period items and tax:		(27,603)		(74,996)
	Adjustments for :				
	Depreciation and amortisation	3,579		9,585	
	Interest Received	(840)		(1,526)	
	Interest Expense	2,915		5,552	
			5,654		13,611
	Operating Profit before working capital changes		(21,950)		(61,385)
	Adjustments for:				
	(Increase)/Decrease in Other Current Asset	9,114		(7,841)	
	(Increase)/Decrease in Short Term Loans and Advances	(3,577)		(4,817)	
	(Increase)/Decrease in Trade receivables	1,642		12,692	
	(Increase)/Decrease in Inventories	1,645		19,711	
	(Increase)/Decrease in Other Non Current Assets	245		2,148	
	(Increase)/Decrease in Investments	-		-	
Increase/(Decrease) in Trade payables	(309)		1,179		
Increase/(Decrease) in Other Liabilities and Provisions	19,159		41,640		
		27,920		64,711	
Cash generated from Operations		5,970		3,324	
Less : Direct taxes paid		-		-	
Net cash from Operating Activities (A)		5,970		3,324	
Prior Period Adjustments (Other than Taxation)				-	
Net cash from Operating Activities (A)		5,970		3,324	
B	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of fixed assets		(1,009)		(452)
	Proceeds from sale of fixed assets		-		-
	Decrease / (Increase) in Deposits		-		-
	Interest received		840		1,526
Dividend received		-		-	
Net Cash used in Investing Activities (B)		(169)		1,074	
C	CASH FLOW FROM FINANCING ACTIVITIES				
	Receipt/(repayment) of Borrowings (net)		(1,194)		599
	Interest Paid		(2,915)		(5,552)
	Proceeds from issue of Equity shares		-		-
Net cash used Financing Activities (C)		(4,109)		(4,957)	
Net increase in cash and cash equivalents (A+B+C)		1,691		(557)	
Cash and cash equivalents at the beginning of the year		16,287		16,843	
Cash and cash equivalents at the end of the year		17,978		16,287	

For Kaarya Facilities And Services Limited



Vishal Panchal
Director
DIN: 00687445
Date: 08 Nov 2023



Vineet Pandey
Director
DIN: 00687215

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 30,2023 and March 31,2023 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		
Name of Party						
Sales of Services	-	-	-	-	-	-
Sales of Goods Return	-	-	-	-	-	-
Purchase of Services	-	-	-	40	-	40
Purchase of capital goods	-	-	-	540	-	540
consumable and other expenses	-	-	-	-	-	-
Share Capital-15% Redeemable Cumulative Non convertible Preference shares	-	-	-	-	-	-
Loan Received	-	-	-	-	-	-
Loan Given	-	25,613	-	-	-	25,613
Advance taken	-	48,405	-	-	-	48,405
Advance Repaid	-	-	-	-	-	-
Advance Paid	-	-	-	-	-	-
Loan Repayment	-	22,075	-	-	-	22,075
Interest Paid	-	43,634	-	-	-	43,634
Commission Paid	-	-	-	-	-	-
Rent Paid	-	-	-	-	725	725
Remuneration to Key Management Personnel	-	-	-	-	2,840	2,840
Balance Outstanding at the year end:	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-
Accounts Receivables	-	-	-	-	-	-
Loan Given	-	20,784	-	-	-	20,784
Remuneration payable to Key Management personnel	-	17,246	-	-	-	17,246
	-	-	-	-	1,383	1,383
	-	-	-	-	575	575

For Kaarya Facilities And Services Limited



Vishal Panchal
Director
DIN: 00687445
Date: 08 Nov 2023



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Director
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