

Independent Auditor's Review Report on the Half-yearly Unaudited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to,

The Board of Directors,

Kaarya Facilities & Services Limited

Mumbai.

Introduction

We have reviewed the accompanying Unaudited Condensed Balance Sheet of **Kaarya Facilities and Services Limited** for the half year ended 30th September, 2023 and the related statements of profit & loss for the six-month period then ended, and a summary of significant accounting policies and other explanatory notes. Management is responsible for the preparation and fair presentation of this interim financial information in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations"). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of Review

We conducted our review in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.





SHETTY NAIK & ASSOCIATES
Chartered Accountants

Conclusion

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 except for the provision for Employee benefits based on Actuarial valuation as prescribed under Accounting Standard-15 (AS-15).

For Shetty Naik & Associates
Chartered Accountants
Firm Registration Number - 124851W



CA. Jagdish Shetty
Partner

Membership Number - 111936



Place of Signature - Mumbai
Date - 08th November, 2023

UDIN - 23111936BGWSYZ3651