



Date: 9th August, 2023

To,
The Manager,
Department of Corporate Relationship,
BSE Limited
25th P. J. Towers,
Dalal Street, Fort,
Mumbai – 400 001

Ref: - Scrip Code: 540756

Subject: Submission of Financial Results for the year ended 31st March, 2023

Dear Sir,

With reference to trail mail dated 7th August, 2023 we herewith submit revised financials in pdf format with denominations in Rupees (Actuals). Kindly note that we have already submitted Pdf on 30th May, 2023 but denominations was in Thousand as required under the Companies Act. Further we have submitted XBRL in which denominations were in Rupees (Actual) as we do not have option to select Denomination in Thousand in XBRL. Therefore, we cannot revise XBRL and hence we are submitting revised pdf with denomination in Rupees (Actual).

Kindly confirm and take the above information on your records.

Thanking you,

For Kaarya Facilities and Services Limited



Vineet Pandey
Joint Managing Director
(DIN: 00687215)

KAARYA FACILITIES AND SERVICES LIMITED

Unit-115, Inspire Hub, Adani Western Heights, J P Road, Andheri (West), Mumbai - 400058

CIN - L93090MH2009PLC190063

BALANCE SHEET AS AT 31-MARCH-2023

| Sr No | PARTICULARS | Note No. | 31-Mar-23 | 31-Mar-22 |
|-----------|--|----------|---------------------|---------------------|
| | | | Rs. | Rs. |
| I. | <u>EQUITY AND LIABILITIES</u> | | | |
| 1. | Shareholders' funds | | | |
| | (a) Share Capital | 2 | 9,35,02,580 | 4,67,51,290 |
| | (b) Reserves and Surplus | 3 | (5,93,21,323) | 6,53,00,898 |
| | (c) Money received against share warrants | | - | |
| | | | 3,41,81,257 | 11,20,52,188 |
| 2. | Share application money pending allotment (To the extent not refundable) | | | |
| 3. | Non- current liabilities | | | |
| | (a) Long-term borrowings | 4 | 2,96,82,392 | 3,81,23,721 |
| | (b) Deferred Tax liabilities (Net) | 5 | - | - |
| | (c) Other Long term liabilities | | - | - |
| | (d) Long-term Provisions | | - | - |
| | | | 2,96,82,392 | 3,81,23,721 |
| 4. | Current Liabilities | | | |
| | (a) Short term borrowings | 6 | 2,82,19,737 | 1,91,78,314 |
| | (b) Trade payables | 7 | | |
| | (A) total outstanding dues of micro enterprises and small enterprises | | 4,66,738 | 6,05,636 |
| | (B) total outstanding dues of creditors other than micro enterprises and small enterprises | | 31,59,559 | 18,42,121 |
| | (c) Other current liabilities | 8 | 6,75,64,264 | 2,70,25,170 |
| | (d) Short term provisions | 9 | 66,62,761 | 21,16,820 |
| | | | 10,60,73,058 | 5,07,68,060 |
| | TOTAL | | 16,99,34,707 | 20,09,43,969 |
| II | <u>ASSETS</u> | | | |
| 1. | Non-current assets | | | |
| | (a) Property, Plant and Equipments | 10 | | |
| | (i) Property, Plant and Equipments | | 2,70,04,841 | 3,44,67,086 |
| | (ii) Intangible assets | | 52,46,147 | 69,16,593 |
| | (iii) Capital work-in-progress | | - | - |
| | (iv) Intangible assets under development | | - | - |
| | (b) Non-current investments | | - | - |
| | (c) Deferred tax assets (net) | 5 | 7,70,297 | 1,98,225 |
| | (d) Long-term loans and advances | | - | - |
| | (e) Other non-current assets | 11 | 4,48,000 | 25,95,640 |
| | | | 3,34,69,284 | 4,41,77,544 |
| 2. | Current assets | | | |
| | (a) Current investments | | - | - |
| | (b) Inventories | 12 | 1,56,07,766 | 3,53,18,409 |
| | (c) Trade receivables | 13 | 4,24,21,000 | 5,51,13,000 |
| | (d) Cash and Cash Equivalents | 14 | 1,62,86,450 | 1,68,42,421 |
| | (e) Short-term loans and advances | 15 | 2,73,94,591 | 2,25,79,459 |
| | (f) Other current assets | 16 | 3,47,54,617 | 2,69,13,136 |
| | | | 13,64,65,423 | 15,67,66,425 |
| | TOTAL | | 16,99,34,707 | 20,09,43,969 |
| | Significant accounting policies and notes to accounts | 1 | | |

For Kaarya Facilities And Services Limited



Vishal Panchal
Director
DIN: 00687445



Vineet Pandey
Director
DIN: 00687215

KAARYA FACILITIES AND SERVICES LIMITED

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31-MARCH-2023

| Sr.No | PARTICULARS | Note No. | For the Year Ended | For the Year Ended |
|-------|---|----------|----------------------|---------------------|
| | | | 31-MARCH-2023 | 31-MARCH-2022 |
| I | Revenue from Operations | 17 | 22,33,15,924 | 20,18,89,357 |
| II | Other Income | 18 | 23,75,447 | 12,92,357 |
| III | Total Income (I + II) | | 22,56,91,371 | 20,31,81,714 |
| IV | Expenses | | | |
| | Cost of Material Consumed | | - | - |
| | Purchase of Stock in Trade | 19 | 47,74,561 | 51,37,122 |
| | Changes in Inventories | 20 | 7,16,823 | (47,44,014) |
| | Employee Benefits Expenses | 21 | 20,60,90,066 | 16,69,83,197 |
| | Other Expenses | 22 | 2,77,34,929 | 2,03,28,386 |
| | Total Expenses | | 23,93,17,379 | 18,77,04,691 |
| V | Profit before Interest, Depreciation and Tax (III-IV) | | (1,36,26,008) | 1,54,77,022 |
| | Finance Costs | 23 | 55,52,184 | 51,45,204 |
| | Depreciation And Amortization Expenses | 10 | 95,84,880 | 1,00,89,698 |
| VI | Profit before exceptional and extraordinary items and tax | | (2,87,63,072) | 2,42,121 |
| VII | Exceptional Items | 24 | 4,62,32,721 | - |
| VIII | Profit before extraordinary items and tax (VI-VII) | | (7,49,95,793) | 2,42,121 |
| IX | Extraordinary items | | - | - |
| X | Profit before tax (VIII-IX) | | (7,49,95,793) | 2,42,121 |
| XI | Tax expense: | | | |
| | (1) Current tax | | - | 2,18,532 |
| | (2) Deferred tax | | (5,72,072) | (1,57,595) |
| | (3) Tax expense for prior period | | 34,47,210 | - |
| | | | 28,75,138 | 60,937 |
| XII | Profit for the period from continuing operations (X - XI) | | (7,78,70,932) | 1,81,184 |
| XIII | Profit/(Loss) for the period from discontinuing operations | | - | - |
| XIV | Tax expense of discontinuing operations | | | - |
| XV | Profit/(Loss) from discontinuing operations (after tax) (XIII-XIV) | | - | - |
| XVI | Profit/(Loss) for the period (XII + XV) | | (7,78,70,932) | 1,81,184 |
| XVII | Earnings per equity share: | | | |
| | (1) Basic | | (8.33) | 0.04 |
| | (2) Diluted | | (8.33) | 0.04 |
| | See accompanying notes to the financial statements | 1 | | |

For Kaarya Facilities And Services Limited



Vishal Panchal
Director
DIN: 00687445



Vineet Pandey
Director
DIN: 00687215

KAARYA FACILITIES & SERVICES LIMITED
Cash Flow Statement for the Period Ended 31-Mar-2023

| Sr no. | Particulars | For the year ended 31-Mar-2023 | | For the year ended 31-Mar-2022 | |
|----------|---|-----------------------------------|----------------------|-----------------------------------|--------------------|
| A | CASH FLOW FROM OPERATING ACTIVITIES (Profit/Loss) before exceptional items, prior period items and tax: | | (7,49,95,793) | | 2,42,121 |
| | Adjustments for : | | | | |
| | Depreciation and amortisation | 95,84,880 | | 1,00,89,698 | |
| | Interest Received | (23,75,447) | | (12,66,198) | |
| | Interest Expense | 55,52,184 | | 51,45,204 | |
| | | | 1,27,61,617 | | 1,39,68,704 |
| | Operating Profit before working capital changes | | (6,22,34,177) | | 1,42,10,824 |
| | Adjustments for: | | | | |
| | (Increase)/Decrease in Other Current Asset | (78,41,481) | | - | |
| | (Increase)/Decrease in Short Term Loans and Advances | (48,15,132) | | 43,89,914 | |
| | (Increase)/Decrease in Trade receivables | 1,26,92,000 | | (1,84,84,085) | |
| | (Increase)/Decrease in Inventories | 1,97,10,643 | | (47,44,014) | |
| | (Increase)/Decrease in Other Non Current Assets | 21,47,640 | | 18,67,000 | |
| | (Increase)/Decrease in Investments | - | | - | |
| | Increase/(Decrease) in Trade payables | 11,78,540 | | 5,85,679 | |
| | Increase/(Decrease) in Other Liabilities and Provisions | 4,50,85,035 | | 1,12,87,164 | |
| | | | 6,81,57,245 | | (50,98,343) |
| | Cash generated from Operations | | 59,23,068 | | 91,12,482 |
| | Less : Direct taxes paid | | (34,47,000) | | (2,18,532) |
| | Net cash from Operating Activities (A) | | 24,76,068 | | 88,93,950 |
| | Prior Period Adjustments (Other than Taxation) | | | | - |
| | Net cash from Operating Activities (A) | | 24,76,068 | | 88,93,950 |
| B | CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| | Purchase of fixed assets | | (4,52,188) | | (35,23,867) |
| | Proceeds from sale of fixed assets | | - | | - |
| | Decrease / (Increase) in Deposits | | - | | - |
| | Interest received | | 23,74,447 | | 12,66,198 |
| | Dividend received | | - | | - |
| | Net Cash used in Investing Activities (B) | | 19,22,259 | | (22,57,669) |
| C | CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| | Receipt/(repayment) of Borrowings (net) | | 5,97,095 | | 60,51,273 |
| | Interest Paid | | (55,52,184) | | (51,45,204) |
| | Proceeds from issue of Equity shares | | - | | - |
| | Net cash used Financing Activities (C) | | (49,55,088) | | 9,06,069 |
| | Net increase in cash and cash equivalents (A+B+C) | | (5,56,761) | | 75,42,350 |
| | Cash and cash equivalents at the beginning of the year | | 1,68,42,421 | | 93,00,073 |
| | Cash and cash equivalents at the end of the year | | 1,62,85,659 | | 1,68,42,423 |

For Kaarya Facilities And Services Limited



Vishal Panchal
Director
DIN: 00687445



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 March 31,2023 and March 31,2022 are as follows: (Previous Year's figures are shown in brackets)

| 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 | - | - | - | 5,49,765 | - | 5,49,765 |
| Purchase of capital goods | - | - | - | 32,00,000 | - | 32,00,000 |
| consumable and other expenses | - | - | - | - | - | - |
| Share Capital-15% Redeemable Cumulative Non convertible Preference shares | - | - | - | - | - | - |
| Loan Received | - | - | - | - | - | - |
| Loan Given | - | 4,84,04,864 | - | - | - | 4,84,04,864 |
| Advance taken | - | 20,00,000 | - | - | - | 20,00,000 |
| Advance Repaid | - | - | - | - | - | - |
| Advance Paid | - | - | - | - | - | - |
| Loan Repayment | - | 4,36,34,379 | - | - | - | 4,36,34,379 |
| Interest Paid | - | 32,06,000 | - | - | - | 32,06,000 |
| Commission Paid | - | - | - | - | - | - |
| Rent Paid | - | - | - | - | - | - |
| Remuneration to Key Management Personnel | - | - | - | - | 40,80,000 | 40,80,000 |
| Balance Outstanding at the year end: | - | - | - | - | - | - |
| Accounts Payable | - | - | - | - | - | - |
| Accounts Receivables | - | - | - | - | - | - |
| Loan Given | - | 1,72,46,081 | - | - | - | 1,72,46,081 |
| Remuneration payable to Key Management personnel | - | - | - | - | 5,74,949 | 5,74,949 |

For Kaarya Facilities And Services Limited



Vishal Panchal
Director
DIN: 00687445



Vineet Pandey
Director
DIN: 00687215

KAARYA FACILITIES AND SERVICES LIMITED

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31-MARCH-2023

| Sr. No | PARTICULARS | 01-October-2022 | 01-April-2022 | 01-October-2021 | For the Year | For the Year |
|-----------|---|----------------------|----------------------|---------------------|----------------------|---------------------|
| | | To | To | To | Ended | Ended |
| | | 31-March-2023 | 30-September-2022 | 31-March-2022 | 31-MARCH-2023 | 31-MARCH-2022 |
| | | Audited | Unaudited | Unaudited | Audited | Audited |
| I | Revenue from Operations (Net Of Taxes) | | | | | |
| | Revenue from Operations | | | | | |
| | Sale of Services | 12,57,60,115 | 9,75,55,809 | 10,59,65,527 | 22,33,15,924 | 20,18,89,357 |
| | Other Operating Revenues | - | - | - | - | - |
| II | Other Income | 19,47,357 | 4,28,090 | 12,66,198 | 23,75,447 | 12,92,357 |
| III | Total Income (I + II) | 12,77,07,472 | 9,79,83,899 | 10,72,31,725 | 22,56,91,371 | 20,31,81,714 |
| IV | Expenses | | | | | |
| | Cost of Material Consumed | - | - | - | - | - |
| | Purchase of Stock in Trade | 28,10,661 | 19,63,900 | 22,97,539 | 47,74,561 | 51,37,122 |
| | Changes in Inventories | 3,68,943 | 3,47,880 | (57,25,303) | 7,16,823 | (47,44,014) |
| | Employee Benefits Expenses | 11,19,46,116 | 9,41,43,950 | 9,05,60,929 | 20,60,90,066 | 16,69,83,197 |
| | Other Expenses | 1,21,04,889 | 1,56,30,040 | 88,85,329 | 2,77,34,929 | 2,03,28,386 |
| | Profit Before Interest, Depreciation and tax | 4,75,863 | (1,41,01,871) | 1,12,13,231 | (1,36,26,008) | 1,54,77,022 |
| | Finance Costs | 27,67,244 | 27,84,940 | 27,81,567 | 55,52,184 | 51,45,204 |
| | Depreciation And Amortization Expenses | 47,93,463 | 47,91,417 | 50,88,390 | 95,84,880 | 1,00,89,698 |
| V | Profit before exceptional and extraordinary items and tax | (70,84,843) | (2,16,78,229) | 33,43,274 | (2,87,63,072) | 2,42,121 |
| VI | Exceptional Items | 3,67,37,311 | 94,95,410 | - | 4,62,32,721 | - |
| VII | Profit before extraordinary items and tax (V-VI) | (4,38,22,155) | (3,11,73,639) | 33,43,274 | (7,49,95,793) | 2,42,121 |
| VIII | Extraordinary items | - | - | - | - | - |
| IX | Profit before tax (VII-VIII) | (4,38,22,155) | (3,11,73,639) | 33,43,274 | (7,49,95,793) | 2,42,121 |
| X | Tax expense: | | | | | |
| | (1) Current tax | - | - | 2,18,532 | - | 2,18,532 |
| | (2) Deferred tax | (2,82,538) | (2,89,534) | (84,361) | (5,72,071.7138) | (1,57,595) |
| | (3) Tax Expense for prior period | 34,47,210 | - | - | 34,47,210 | - |
| | | 31,64,672 | (2,89,534) | 1,34,171 | 28,75,138 | 60,937 |
| XI | Profit for the period from continuing operations (IX - X) | (4,69,86,827) | (3,08,84,105) | 32,09,103 | (7,78,70,932) | 1,81,184 |
| 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) | (4,69,86,827) | (3,08,84,105) | 32,09,103 | (7,78,70,932) | 1,81,184 |
| XVI | Earnings per equity share: | | | | | |
| | (1) Basic | (5.03) | (6.61) | 0.69 | (8.33) | 0.04 |
| | (2) Diluted | (5.03) | (6.61) | 0.69 | (8.33) | 0.04 |

For Kaarya Facilities And Services Limited

Vishal Panchal
DirectorVineet Pandey
Director