



Date: 30th June, 2021

To,
The Corporate Relationship Department
Bombay Stock Exchange Limited
PJ Tower, Dalal Street,
Fort, Mumbai – 400001

Ref: Scrip Code – 540756

Sub: Regulation 30 - Outcome of the Board Meeting held on 30th June 2021

Dear Sir,

I. This is to inform you that the Company's Board has in its meeting held on 30th June, 2021 commenced at 5.00 p.m. and concluded at 6.45 p.m. in pursuance with Regulation 30(4) and Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 has been approved by the Board of Directors and taken on record inter-alia the following matters:

1. Adoption of Audited Financial Results for the half year & year ended 31st March 2021.
2. Independent Auditors Report in pursuance with Regulation 33 of the SEBI (LODR) Regulations, 2015 for the financial year as on 31st March 2021.
3. Approval of Cash Flow Statement for the half year ended and year ended on 31st March 2021.

II. We hereby declare that the Auditor of the company M/s. Aniket Kulkarni & Associates, Chartered Accountants has issued the Audit Report under the Companies Act, 2013 and Financial Results as prepared under SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 for the financial year ended on 31st March, 2021 with unmodified opinion.

You are kindly requested to take the same on record.

For Kaarya Facilities And Services Limited



Vineet Pandey
Managing Director
(DIN : 00687215)



Aniket Kulkarni & Associates
Chartered Accountants

Office Add. :

507, Lotus Business Park Premises Co. op. Soc. Ltd.,
Ram Baug Lane, OFF SV Road, Malad (West), Mumbai – 400 064.
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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF KAARYA FACILITIES AND SERVICES LIMITED

Report on the Audited Financial Statements.

Opinion

We have audited the accompanying audited financial statements of “Kaarya Facilities and Services Limited”, which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss and the Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (“the Act”) in the manner so required *except given below in tabular format is still outstanding and not paid as on the date of audit report to the government treasury*, give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, its profit (or Loss) and cash flows on that date.

Particulars	Amount
Provident Fund	10,10,328/-
Profession Tax	1,68,735/-
Goods and Service Tax	1,43,09,509/-

Basis for Opinion

We conducted our audit of the audited financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Audited Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the audited financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the audited financial statements

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the audited financial statements of the current period. These matters were addressed in the context of our audit of the audited financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter described in the Basis for Opinion section we have determined the matters described below to be the key audit matters to be communicated in our report.

Sr. No.	Key Audit Matter	Auditor's Response
1	Sales Contracts - Accuracy of revenues and onerous obligations in respect of fixed price contracts.	<p>Principal Audit Procedures Our audit approach was a combination of test of internal controls and substantive procedures which included the following:-</p> <p>Evaluated the design of internal controls relating to recording of efforts incurred and estimation of efforts required to complete the performance obligations.</p> <ul style="list-style-type: none">• Tested the access and application controls pertaining to time recording, allocation and budgeting systems which prevents unauthorized changes to recording of efforts incurred.• Selected a sample of contracts and through inspection of evidence of performance of these controls, tested the operating effectiveness of the internal controls relating to efforts incurred and estimated.• Selected a sample of contracts and performed a retrospective review of efforts incurred with estimated efforts to identify significant variations and verify whether those variations have been considered in estimating the remaining efforts to complete the contract.• Reviewed a sample of contracts with unbilled revenues to identify possible delays in achieving milestones, which require change in estimated efforts to complete the remaining performance obligations.

Information other than the Audited Financial Statements and Auditor's Report Thereon.

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the audited financial statements and our auditor's report thereon. Our opinion on the audited financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the audited financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the audited financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Audited Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these audited financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the audited financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the audited financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Audited Financial Statements

Our objectives are to obtain reasonable assurance about whether the audited financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these audited financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the audited financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one

resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the audited financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the audited financial statements, including the disclosures, and whether the audited financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the audited financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the audited financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss and Cash Flow dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid audited financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

- i) The Company has disclosed the impact of pending litigations on its financial position in its audited financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company
- 2 As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

**For Aniket Kulkarni & Associates
Chartered Accountants**

A Kulkarni



**Aniket Kulkarni
Proprietor
Membership No - 127246
FRN No - 130521W
Date: 30th June 2021
Place: Mumbai
UDIN: 21127246AAAAQB8174**

ANNEXURE "B" TO THE INDEPENDENT AUDITORS' REPORT

Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Kaarya Facilities and Services Limited ('the Company') of even date

- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- (b) The Company has a regular programme of physical verification of its fixed assets by which fixed assets are verified in a phased manner. In accordance with this programme, certain fixed assets were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no immovable properties are held in the name of the Company.
- (ii) The inventories have been physically verified during the year by the management. In our opinion, the frequency of verification is reasonable. In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the Company and the nature of its business. The Company has maintained proper records of inventories. As per the information and explanation given to us, no material discrepancies were noticed on physical verification.
- (iii) In our opinion and according to the information and explanations given to us, the company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act. Hence reporting under clause 3(iii) of Caro 2016 is not applicable to the company.
- (iv) In our opinion and according to the information and explanations given to us, the company has neither granted any loans to directors, etc. nor made loan and investment under section 185 and 186 of the Companies Act respectively. Hence, reporting under clause 3(iv) of Caro 2016 is not applicable to the company.
- (v) According to the information and explanations given to us, during the FY 2019-20 the Company has not accepted deposits from the public during the year. Therefore, the provisions of clause 3(v) of Caro 2016 are not applicable to the Company.
- (vi) The Central Government has not prescribed the maintenance of cost records under sub-section (l) of section 148 of the Act, for any of the goods manufactured or services rendered by the Company.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Income-tax, service tax, goods and service tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of Income tax, service tax, goods and service tax, cess and other material statutory dues were in arrears as at **31 March 2021** for a period of more than six months from the date they became payable *except TDS Defaults showing on TDS Traces website amounting to Rs.3, 300/- as on 31st March 2021.*

- (b) According to the information and explanation given to us, there are no material dues of income tax or any other statutory dues which have not been deposited with appropriate authorities on account of any dispute.
- (viii) According to the information and explanations given to us, and based on the verification of records of company examined by us, the company has not default in repayment of loan or borrowing's to financial institution & bank.
- (ix) According to the information and explanations provided to us and as per the records of the company examined by us, company has not raised funds by way of public issue/ follow-on offer (including debt instruments) and term loans. Therefore paragraph 3(ix) of the Order is not applicable to the company.
- (x) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (xi) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has paid/provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with schedule V to the Companies Act.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made preferential allotment of Equity Share / private placement of shares or fully or partly convertible debenture. Therefore paragraph 3(xiv) not applicable to the company.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with director or person connected with them.
- (xvi) In our opinion and according to information and explanation provide to us, Company is not required to be registered under section 45-IA of Reserve Bank of India Act, 1934. Therefore paragraph 3(xvi) of the Order is not applicable to the company

For Aniket Kulkarni & Associates
Chartered Accountants

Aniket Kulkarni



Aniket Kulkarni

Proprietor

Membership No: - 127246

Firm Registration No: 130521W

Place: Mumbai

Date: 30th June 2021

UDIN: 21127246AAAAQB8174

“Annexure-A” to the Independent Auditors’ Report

Report on the Internal Financial Controls under clause (i) of sub - section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the Internal Financial Control over financial reporting of **Kaarya Facilities and Services Limited** (“the Company”) as of 31st March, 2019 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Control over Financial Reporting issued by the ICAI. These responsibilities include the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of assets, the prevention and detection of fraud and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We have conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the standards on auditing, issued by ICAI and deemed to be prescribed under section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those standards and the Guidance Note require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting includes obtaining understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Company’s Internal Financial Control over Financial Reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control over financial reporting includes those policies and procedures that

(1) pertains to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transaction and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of internal Financial Controls over Financial Reporting

Because of inherent limitations of internal controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatement due to error or fraud may occur and not to be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were effectively as at 31st March, 2019, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by Institute of Chartered Accounts of India.

For Aniket Kulkarni & Associates
Chartered Accountants
Firm Registration No. 130521W

Aniket Kulkarni



Aniket Kulkarni
Proprietor
Membership No: - 127246
Place: Mumbai
Date: 30th June 2021
UDIN: 21127246AAAAQB8174

KAARYA FACILITIES AND SERVICES LIMITED
AUDITED BALANCE SHEET AS AT 31-MARCH-2021

Sr No	PARTICULARS	Note No.	31-Mar-21		31-Mar-20	
			Rs.	Rs.	Rs.	Rs.
I. EQUITY AND LIABILITIES						
1. Shareholders' funds						
	(a) Share Capital	1	4,67,51,290		4,67,51,290	
	(b) Reserves and Surplus	2	6,51,19,715		6,35,01,153	
	(c) Money received against share warrants		-		-	
				11,18,71,005		11,02,52,443
2. Share application money pending allotment (To the extent not refundable)						
3. Non-current liabilities						
	(a) Long-term borrowings	3	4,77,96,636		28,19,414	
	(b) Deferred Tax liabilities (Net)	4	-		-	
	(c) Other Long term liabilities		-		-	
	(d) Long-term Provisions		-		-	
				4,77,96,636		28,19,414
4. Current Liabilities						
	(a) Short term borrowings	5	34,54,125		4,35,83,787	
	(b) Trade payables	6	18,62,077		78,29,164	
	(c) Other current liabilities	7	1,58,90,816		1,42,60,316	
	(d) Short term provisions	8	17,64,010		13,16,798	
				2,29,71,028		6,69,90,064
	TOTAL			18,26,38,669		18,00,61,921
II ASSETS						
1. Non-current assets						
	(a) Fixed assets	9				
	(i) Tangible assets		4,79,49,510		4,91,23,672	
	(ii) Intangible assets		-		-	
	(iii) Capital work-in-progress		-		-	
	(iv) Intangible assets under development		-		-	
	(b) Non-current investments		-		-	
	(c) Deferred tax assets (net)	4	40,630		24,250	
	(d) Long-term loans and advances	10	2,55,000		5,23,000	
	(e) Other non-current assets	10A	42,07,640		39,01,640	
				5,24,52,780		5,35,72,563
2. Current assets						
	(a) Current investments	11	-		-	
	(b) Inventories		3,05,74,395		3,28,88,177	
	(c) Trade receivables	12	3,66,28,663		4,49,24,313	
	(d) Cash and Bank Balances, Cash Equivalent	13	93,00,073		73,50,668	
	(e) Short-term loans and advances	14	5,36,82,758		4,13,26,200	
	(f) Other current assets		-		-	
				13,01,85,889		12,64,89,358
	TOTAL			18,26,38,669		18,00,61,921
	Significant accounting policies and notes to accounts	21				

For Aniket Kulkarni & Associates
Chartered Accountants

Aniket Kulkarni

Aniket Kulkarni
Proprietor
Membership no - 127246
FRN No - 130521W
Date: 30/06/2021



For Kaarya Facilities And Services Limited



Vishal Panchal
Chairman and Managing Director



Vineet Pandey
Joint Managing Director

KAARYA FACILITIES AND SERVICES LIMITED
AUDITED PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31-MARCH-2021

Sr.No	PARTICULARS	Note No.	For the Year Ended 31-MARCH-2021		For the Year Ended 31-MARCH-2020	
			Rs.	Rs.	Rs.	Rs.
I	Revenue from operations: (Net Of Taxes)					
	Sale of Products		-		-	
	Sale of Services	15	17,50,50,716		20,22,15,965	
	Other Operating Revenues		-	17,50,50,716	-	20,22,15,965
II	Other Income	16		9,66,707		9,41,579
III	Total Revenue (I + II)			17,60,17,423		20,31,57,544
IV	Expenses					
	Cost Of Material Consumed	17	1,36,26,634		4,16,23,456	
	Employee Benefits Expenses	18	13,07,26,769		12,00,59,910	
	Finance Costs	19	36,44,917		48,91,959	
	Depreciation And Amortization Expenses	9	1,06,59,966		63,52,233	
	Other Expenses	20	1,51,96,209		2,60,37,699	
	Total Expenses			17,38,54,496		19,89,65,257
V	Profit before exceptional and extraordinary items and tax (III-IV)			21,62,927		41,92,287
VI	Exceptional Items			-		-
VII	Profit before extraordinary items and tax (V-VI)			21,62,927		41,92,287
VIII	Extraordinary items			-		-
IX	Profit before tax (VII-VIII)			21,62,927		41,92,287
X	Tax expense:					
	(1) Current tax		5,60,745		9,43,265	
	(2) Deferred tax		(16,380)		3,09,328	
				5,44,365		12,52,593
XI	Profit for the period from continuing operations (IX - X)			16,18,561		29,39,694
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)			16,18,561		29,39,694
XVI	Earnings per equity share:					
	(1) Basic			0.35		0.63
	(2) Diluted			0.35		0.63
	See accompanying notes to the financial statements	21				

For Aniket Kulkarni & Associates
Chartered Accountants



Aniket Kulkarni
Proprietor
Membership no - 127246
FRN No - 130521W
Date: 30/06/2021

For Kaarya Facilities And Services Limited



Wishal Ganchar
Chairman and Managing Director



Vineet Pandey
Joint Managing Director

KAARYA FACILITIES AND SERVICES LIMITED				
NOTES TO THE ACCOUNT FOR THE YEAR ENDED 31-MARCH-2021				
Particulars	As at 31-MARCH-2021		As at 31-MARCH-2020	
	Rs.	Rs.	Rs.	Rs.
NOTE '1'				
SHARE CAPITAL				
-Authorised 50,00,000 Equity Shares of Rs. 10/- each [Previous Year : 150000 Equity Shares of Rs.10/- each]		5,00,00,000		5,00,00,000
-Issued, Subscribed and Paid up 46,75,129 Equity Shares of Rs.10/- each fully paid-up [Previous Year : 46,75,129 Equity Shares of Rs.10/- each]		4,67,51,290		4,67,51,290
TOTAL		4,67,51,290		4,67,51,290
- Reconciliation of Shares:				
	Nos	Amt(Rs)		
Opening Share Capital		4,67,51,290		4,67,51,290
Add: Shares issued During the Reporting Period		-		-
Add: Rights/Bonus Shares Issued		-		-
Total		4,67,51,290		4,67,51,290
Less: Buy back of Shares		-		-
Less Reduction in Capital		-		-
Closing Share Capital		4,67,51,290		4,67,51,290
-List of Share holders having 5% or more Shares (In Nos)				
Name Of Shareholders	In Nos	In %	In Nos	In %
Vineet Pandey	12,95,815	27.72	12,95,815	27.72
Vishal Panchal	12,95,815	27.72	12,95,815	27.72
NOTE '2'				
RESERVES AND SURPLUS				
Share Premium				
Opening Balance		3,80,25,042		3,80,25,042
Add : Received on Issue of Shres		-		-
Less : Utilised for Bonus Issue		-		-
Less : Utilisation		-		-
Closing Balance	(A)	3,80,25,042		3,80,25,042
General Reserve				
As per Balance Sheet		2,54,76,111		2,25,36,417
Add: Profit During the Year		16,18,561		29,39,694
Add/(Less): Appropriations/ Adjustment		-		-
Less: Bonus Issue		-		-
Closing Balance	(B)	2,70,94,673		2,54,76,111
TOTAL	(A+B)	6,51,19,715		6,35,01,153
NOTE '3'				
LONG TERM BORROWINGS				
-Secured				
Term Loans				
From Bank		4,77,96,636		-
-UnSecured				
From Kotak Mahindra Bank - Non Current Portion		-		12,19,414
Debentures		-		16,00,000
Loans and Advances from Others		-		-
TOTAL		4,77,96,636		28,19,414
NOTE '4'				
DEFERRED TAX LIABILITY				
Deferred Tax Liabilities		-		-
Deferred Tax Assets		40,630		24,250
TOTAL		40,630		24,250



Particulars	As at 31-MARCH-2021		As at 31-MARCH-2020	
	Rs.	Rs.	Rs.	Rs.
NOTE '5' SHORT TERM BORROWINGS -Secured From Bank (Secured by way of Hypothecation of Book Debts, Stock and Machinery having limit of Rs. 50 Lakhs)		6,34,741		3,98,46,852
Term Loans From Bank of Maharashtra - Current Portion of Long Term Debt				
- Unsecured Debentures		16,00,000		27,00,000
Term Loans From Kotak Mahindra Bank - Current Portion of Long Term Debt		12,19,384		10,36,935
TOTAL		34,54,125		4,35,83,787
Particulars	As at 31-MARCH-2021		As at 31-MARCH-2020	
	Rs.	Rs.	Rs.	Rs.
NOTE '6' TRADE PAYABLES				
Trade Payables Total outstanding dues of micro enterprises and small enterprises		5,97,307		5,06,894
Total outstanding dues of creditors other than micro enterprises and small enterprises		12,64,770		73,22,270
TOTAL		18,62,077		78,29,164
Particulars	As at 31-MARCH-2021		As at 31-MARCH-2020	
	Rs.	Rs.	Rs.	Rs.
NOTE '7' OTHER CURRENT LIABILITIES				
Other Payables				
GST		1,43,09,509		99,61,594
TDS		70,644		2,93,354
Providend Fund		10,10,328		33,84,050
ESIC				3,25,017
Professional Tax		1,68,735		2,50,585
Salary Payable		3,31,600		45,716
TOTAL		1,58,90,816		1,42,60,316
Particulars	As at 31-MARCH-2021		As at 31-MARCH-2020	
	Rs.	Rs.	Rs.	Rs.
NOTE '8' SHORT TERM PROVISIONS				
Provision for Taxation		15,04,010		9,43,265
Provision for Expenses		10,000		1,48,533
Audit Fees Payable		2,50,000		2,25,000
TOTAL		17,64,010		13,16,798
Particulars	As at 31-MARCH-2021		As at 31-MARCH-2020	
	Rs.	Rs.	Rs.	Rs.
NOTE '10' LONG TERM LOANS AND ADVANCES				
Secured Considered Good:				
Unsecured Considered Good:				
Deposits for Leasehold Premises		2,55,000		5,23,000
TOTAL		2,55,000		5,23,000
Particulars	As at 31-MARCH-2021		As at 31-MARCH-2020	
	Rs.	Rs.	Rs.	Rs.
NOTE '10A' Other Non current Asset				
Security Deposit with Clients / Tender Deposits		41,17,700		38,11,700
GST Refund Claim		89,940		89,940
TOTAL		42,07,640		39,01,640



Particulars	As at 31-MARCH-2021		As at 31-MARCH-2020	
	Rs.	Rs.	Rs.	Rs.
NOTE '11' CURRENT INVESTMENTS				
TOTAL				
Particulars	As at 31-MARCH-2021		As at 31-MARCH-2020	
	Rs.	Rs.	Rs.	Rs.
NOTE '12' TRADE RECEIVABLES				
Over Six Months				
Good		29,54,665		18,44,043
Doubtful				
Below Six Months				
Good		3,36,73,998		4,30,80,270
Doubtful				
Less: Provision for Doubtful Debts(Debts Due by Directors and Other Related Parties To be disclosed)				
TOTAL		3,66,28,663		4,49,24,313
Particulars	As at 31-MARCH-2021		As at 31-MARCH-2020	
	Rs.	Rs.	Rs.	Rs.
NOTE '13' CASH AND BANK BALANCES				
-Cash and Cash Equivalents				
Cash balance	20,50,906		15,20,030	
Banks and Fixed Deposit balance	38,65,789		43,87,113	
Recurring Deposit Bank	33,83,378		14,43,525	
TOTAL		93,00,073		73,50,668
Particulars	As at 31-MARCH-2021		As at 31-MARCH-2020	
	Rs.	Rs.	Rs.	Rs.
NOTE '14' SHORT TERM LOANS AND ADVANCES				
Loans and advances to related parties (Secured/ Unsecured/ Doubtful)				
Loans and Advance to Directors				
Others				
Advance against under salaries	69,44,306		92,16,778	
Loan to Employee	16,00,713		10,84,822	
Imprest account	39,99,349		41,61,436	
Prepaid Expenses	7,37,318		2,66,402	
Kaarya Next Solutions Pvt Ltd	1,21,70,006		61,19,457	
Tax deducted at source under Income Tax Act	64,97,429		38,42,312	
Tax deducted at source under GST Act	4,74,369		22,541	
WIP for FM Contract	2,12,59,268		1,61,12,452	
Others			5,00,000	
TOTAL		5,36,82,758		4,13,26,200



Particulars	As at 31-MARCH-2021		As at 31-MARCH-2020	
	Rs.	Rs.	Rs.	Rs.
NOTE '15'				
REVENUE FROM OPERATION				
Sale of Products				
Gross Sales	-		-	
Less: GST				
Service				
<u>Gross Services</u>				
Integrated Facilities Management Services	22,31,56,903		20,87,55,623	
Project Work Services	2,18,772		4,13,21,671	
	22,33,75,675		25,00,77,294	
Less: Credit notes	(1,46,96,625)		(1,42,81,979)	
Less: GST	(3,36,28,334)	17,50,50,716	(3,35,79,350)	20,22,15,965
Net Service Provided				
TOTAL		17,50,50,716		20,22,15,965
NOTE '16'				
OTHER INCOME				
Interest on Advances		4,86,109		6,47,742
Interest on Fixed Deposit		3,03,405		2,31,259
Interest on Recurring Deposit		1,51,193		62,578
Recovery From Employee		26,000		-
TOTAL		9,66,707		9,41,579
NOTE '17'				
COST OF MATERIAL CONSUMED				
Stock at Comencement	3,28,88,177		3,04,32,463	
Purchases	1,05,94,306		4,34,32,125	
Uniform Expenses (Others)	7,18,547		6,47,044	
Less:- Stocks at Sold	-		-	
Less:- Stocks at Closed	3,05,74,395		3,28,88,177	
TOTAL		1,36,26,634		4,16,23,456
NOTE '18'				
EMPLOYEE BENEFITS EXPENSES				
Salaries, Wages & Bonus	11,38,93,499		9,85,15,311	
Administrative Salaries	80,01,428		1,06,39,601	
Contribution to P.F, E.S.I and Other Statutory Funds	85,01,763		1,01,84,935	
Workmen and Staff Welfare Expenses	3,30,080	13,07,26,769	7,20,064	12,00,59,910
TOTAL		13,07,26,769		12,00,59,910
NOTE '19'				
FINANCE COSTS				
Interest on Debentures	3,12,000		5,01,000	
Interest on Term Loan	15,12,343		4,90,318	
Interest on Cash Credit	13,37,304	31,61,647	32,44,037	42,35,355
Other Financial Costs				
Bank Charges	4,83,270		6,56,604	
TOTAL		4,83,270		6,56,604
		36,44,917		48,91,959



Particulars	As at 31-MARCH-2021		As at 31-MARCH-2020	
	Rs.	Rs.	Rs.	Rs.
NOTE '20'				
OTHER EXPENSES				
Advertising expenses	19,400		18,100	
Remuneration to Auditor				
Statutory Audit Fees	2,20,000		2,20,000	
Tax Audit Fees	30,000		30,000	
Other Matters	-		-	
Business Promotion Expenses	-		80,500	
Courier Charges	2,974		14,606	
Director's Remuneration	37,50,194		39,60,000	
Electricity Expenses	69,545		1,26,250	
Expense Billable to Client-Outsourced Contract	60,53,752		95,49,557	
Employees Background Verification Charges	26,120		73,925	
Hiring Charges-Air conditioner	-		38,700	
Insurance	7,16,136		4,55,976	
IT Expenses	1,93,021		59,433	
Listing Fees	25,000		25,000	
Office Expenses	8,93,604		7,72,623	
Printing & Stationery Expenses	54,298		1,23,630	
Professional Fees	9,00,700		34,03,885	
Registrar of company charges	15,100		28,000	
Rent, Rates & Taxes	11,78,099		33,96,536	
Rounding Off	(412)		-	
Sitting Fees	23,000		-	
Sundry Balance Write Off	34,918		9,44,324	
Telephone and Internet Expenses	2,004		16,997	
Donation	-		25,000	
Recruitment Expenses	4,33,097		1,23,736	
Commission	3,10,000		16,75,000	
Travelling, Hotels stay and Related Expenses	2,45,659		8,75,920	
		1,51,96,209		2,60,37,699
		1,51,96,209		2,60,37,699
NOTE '21'				
RELATED PARTY DISCLOSURES				
Related party transactions				
(a) Details of related parties and nature of relationship:				
Description of relationship				
Entities over which key management personnel and their relatives exercise significant influence	Kaarya Next Solution Pvt Ltd Evetan Fintech Pvt Ltd		Kaarya Next Solution Pvt Ltd Evetan Fintech Pvt Ltd	
Key Managerial Personnel	Mr.Vineet Pandey - JMD Mr.Vishal Panchal - CMD		Mr.Vineet Pandey - JMD Mr.Vishal Panchal - CMD	

Disclosure of Debenture Payments

Previous Due Dates for payment of Interest and Principal amount	Payment Date
31-10-2020	02-11-2020
30-11-2020	30-11-2020
31-12-2020	31-12-2020
31-01-2021	31-01-2021
28-02-2021	01-03-2021
31-03-2021	31-03-2021



KAARYA FACILITIES AND SERVICES LIMITED
Calculation of Depreciation as per Company's Act for Financial Year 2020-2021
NOTE '9' FIXED ASSETS

Sr. No.	Description of Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost as on 01-04-2020	Addition during the year	Adj. during the year	Total cost as at 31-03-2021	Depreciation as at 01-04-2020	Addition during the year	Adj. Depreciation	Total Dep. As at 31-03-2021	as at 31-03-2021	as at 31-03-2020
Tangible Assets:											
1	PLANT AND MACHINERY	4,44,28,881	12,28,296	-	4,56,57,177	1,66,55,573	21,92,164	-	1,88,47,737	2,68,09,441	2,77,73,308
2	COMPUTER & PERIPHERALS	34,08,424	45,675	-	34,54,099	8,26,696	11,04,711	-	19,31,407	15,22,669	25,81,705
3	FURNITURE AND FIXTURES	76,60,639	53,60,585	-	1,30,21,223	23,49,198	21,61,345	-	45,10,542	85,10,680	53,11,440
4	OFFICE EQUIPMENT	55,03,367	28,51,248	-	83,54,615	2,73,177	28,19,778	-	30,92,955	52,61,660	52,30,191
Intangible Assets:											
	SOFTWARES	1,92,12,849	-	-	1,92,12,849	1,09,85,821	23,81,968	-	1,33,67,739	58,45,060	82,27,028
	TOTAL RS.	8,02,14,160	94,85,804	-	8,96,99,964	3,10,90,464	1,06,59,966	-	4,17,50,430	4,79,49,510	4,91,23,671

Note : Depreciation is calculated as per WDV Method



KAARYA FACILITIES AND SERVICES LIMITED
ACCOUNTING YEAR FROM 01-Apr-2020 TO 31-Mar-2021

DETAILS OF DEPRECIATION ON FIXED ASSETS AS ON 31-Mar-2021 UNDER COMPANIES ACT 2013

As per WDV Method

Asset	Date Of Purchase Of Asset	Original Cost	WDV as on	Addition	Estimated useful life (in years)	Balance days of Assets as on	Days used in year	Rate of Dep.	Dep. Amount	Net block
			31-03-2020			31-03-2021				31-03-2021
COMPUTERS & ACCESSORIES										
Computer	7-Jun-14	32,500	1,625	-	3	-1394	0	63.16%	-	1,625
Computer	2-Sep-15	4,899	245	-	3	-942	0	63.16%	-	245
Computer	26-Apr-16	25,500	1,275	-	3	-705	0	63.16%	-	1,275
Computer	9-Jun-16	10,300	515	-	3	-661	0	63.16%	-	515
Computer	9-Jun-16	24,500	1,225	-	3	-661	0	63.16%	-	1,225
Computer	29-Jun-16	24,500	1,225	-	3	-641	0	63.16%	-	1,225
Computer	20-Jan-17	20,990	1,050	-	3	-436	0	63.16%	-	1,050
Computer	18-Apr-18	22,373	3,278	-	3	17	365	63.16%	2,070	1,208
Computer	13-Jun-18	70,466	12,827	-	3	73	365	63.16%	8,102	4,726
Computer	12-Oct-18	68,644	17,766	-	3	194	365	63.16%	11,221	6,545
Computer	17-Nov-18	22,670	6,385	-	3	230	365	63.16%	4,033	2,352
Computer	22-Nov-18	11,500	3,275	-	3	235	365	63.16%	2,069	1,207
Computer	2-Jan-19	20,763	6,454	-	3	276	365	63.16%	4,076	2,378
Computer	12-Jul-19	18,644	10,159	-	3	467	365	63.16%	6,417	3,743
Computer	1-Aug-20	25,14,400	25,14,400	-	3	853	242	63.16%	10,52,924	14,61,476
Computer	17-Sep-20	13,559	-	13,559	3	900	195	63.16%	4,575	8,984
Computer	16-Oct-20	32,116	-	32,116	3	929	166	63.16%	9,225	22,891
COMPUTER TOTAL		29,38,324	25,81,704	45,675					11,04,711	15,22,668
SOFTWARES										
Software	31-May-14	61,667	3,083	-	3	-1401	0	63.16%	-	3,083
Software	22-Aug-14	67,000	3,350	-	3	-1318	0	63.16%	-	3,350
Software	1-Dec-17	82,88,136	8,87,109	-	3	-121	0	63.16%	4,72,702	4,14,407
Software	28-Jun-18	1,52,380	29,189	-	3	88	365	63.16%	18,436	10,753
Software	28-Feb-19	1,00,86,769	73,04,297	-	10	2888	365	25.89%	18,90,831	54,13,466
SOFTWARES TOTAL		1,86,55,952	82,27,028	-					23,81,968	58,45,060
Plant & Machinery										
Cleaning Kit	13-Apr-12	2,36,250	57,215	-	15	2201	365	18.10%	5,179	52,036
Cleaning kit	20-Mar-15	6,062	2,055	-	15	3272	365	18.10%	186	1,869
Cleaning kit	26-Oct-20	49,288	-	49,288	15	5319	156	18.10%	1,907	47,381
Drill Machine	19-Jun-12	3,038	760	-	15	2268	365	18.10%	69	691
Injection extraction Machine	19-Jan-15	1,28,250	52,269	-	15	3212	365	18.10%	4,731	47,537
Jet Spray	1-Dec-11	31,500	7,187	-	15	2067	365	18.10%	651	6,537
Jet Spray	1-Mar-12	33,188	7,884	-	15	2158	365	18.10%	714	7,170
Jet Spray	7-Apr-12	3,488	842	-	15	2195	365	18.10%	76	766
Jet Spray	7-Apr-12	2,47,500	59,763	-	15	2195	365	18.10%	5,410	54,354
Jet Spray	14-May-12	6,500	1,598	-	15	2232	365	18.10%	145	1,453
Jet Spray	7-Jul-12	3,746	945	-	15	2286	365	18.10%	86	859
Jet Spray	14-Aug-12	12,600	3,235	-	15	2324	365	18.10%	293	2,943
Jet Spray	7-Nov-12	77,119	20,584	-	15	2409	365	18.10%	1,863	18,721



Asset	Date Of Purchase Of Asset	Original Cost	WDV as on	Addition	Estimated useful life (In years)	Balance days of Assets as on	Days used in year	Rate of Dep.	Dep. Amount	Net block
spray	10-Aug-13	36,000	10,886	-	15	2685	365	18.10%	985	9,901



Asset	Date Of Purchase Of Asset	Original Cost	WDV as on	Addition	Estimated useful life (in years)	Balance days of Assets as on	Days used in year	Rate of Dep.	Dep. Amount	Net block
Spray	3-Jun-14	32,120	10,784	-	15	2982	365	18.10%	976	9,808
Jet Spray	19-Jan-15	4,21,875	1,71,936	-	15	3212	365	18.10%	15,563	1,56,373
Jet Spray	19-Jan-15	2,25,000	91,699	-	15	3212	365	18.10%	8,300	83,399
Jet Spray	20-Mar-15	6,05,250	2,05,211	-	15	3272	365	18.10%	18,575	1,86,636
Jet Spray	25-Nov-15	8,42,628	3,94,321	-	15	3522	365	18.10%	35,693	3,58,627
Jet Spray	3-Apr-17	22,900	13,990	-	15	4017	365	18.10%	1,266	12,724
Jet Spray	1-Dec-17	16,90,000	11,83,524	-	15	4259	365	18.10%	1,07,130	10,76,394
Jet Spray	25-May-18	52,000	40,011	-	15	4434	365	18.10%	3,622	36,389
Jet Spray	1-Aug-20	11,54,246	11,54,246	-	15	5233	242	18.10%	69,272	10,84,974
Jet Spray	24-Apr-20	72,224	-	72,224	15	5134	341	18.10%	6,108	66,116
Jet Spray	31-Oct-20	30,490	-	30,490	15	5324	151	18.10%	1,142	29,348
Ladder	1-Apr-12	10,000	2,408	-	15	2189	365	18.10%	218	2,190
Ladder	16-Apr-12	1,36,125	33,015	-	15	2204	365	18.10%	2,988	30,026
Ladder	18-Mar-17	6,129	3,714	-	15	4001	365	18.10%	336	3,377
Manual Flipper	3-Apr-12	1,95,750	47,175	-	15	2191	365	18.10%	4,270	42,905
Manual Flipper	23-May-13	4,838	1,410	-	15	2606	365	18.10%	128	1,282
Manual Flipper	24-Apr-20	29,621	-	29,621	15	5134	341	18.10%	2,505	27,116
Plant and Machinery	30-Dec-09	2,34,000	38,389	-	15	1366	365	18.10%	3,475	34,914
Plant and Machinery	9-Feb-12	5,153	1,213	-	15	2137	365	18.10%	110	1,103
Plant and Machinery	5-Apr-12	3,883	937	-	15	2193	365	18.10%	85	852
Plant and Machinery	20-Apr-12	1,35,000	32,806	-	15	2208	365	18.10%	2,970	29,836
Plant and Machinery	25-Apr-12	1,02,392	24,943	-	15	2213	365	18.10%	2,258	22,685
Plant and Machinery	27-Apr-12	2,70,000	65,836	-	15	2215	365	18.10%	5,959	59,876
Plant and Machinery	5-Oct-13	26,71,210	8,27,444	-	15	2741	365	18.10%	74,899	7,52,545
Plant and Machinery	13-Dec-13	26,61,210	8,50,956	-	15	2810	365	18.10%	77,027	7,73,929
Plant and Machinery	7-Sep-15	1,28,250	57,507	-	15	3443	365	18.10%	5,205	52,301
Plant and Machinery	28-Nov-15	11,25,000	5,27,297	-	15	3525	365	18.10%	47,730	4,79,567
Plant and Machinery	24-Mar-17	10,826	6,579	-	15	4007	365	18.10%	596	5,984
Plant and Machinery	17-Sep-19	5,36,900	5,10,803	-	15	4914	365	18.10%	46,237	4,64,566
Plant and Machinery	29-Aug-20	1,00,000	-	1,00,000	15	5261	214	18.10%	5,307	94,693
Scrubbing Machine	1-May-11	44,888	9,259	-	15	1853	365	18.10%	838	8,421
Scrubbing Machine	27-Jan-12	43,599	10,204	-	15	2124	365	18.10%	924	9,280
Scrubbing Machine	9-Feb-12	44,888	10,566	-	15	2137	365	18.10%	956	9,610
Scrubbing Machine	1-Mar-12	1,20,299	28,578	-	15	2158	365	18.10%	2,587	25,991
Scrubbing Machine	9-Apr-12	4,21,875	1,01,969	-	15	2197	365	18.10%	9,230	92,739
Scrubbing Machine	11-Apr-12	11,81,250	2,85,793	-	15	2199	365	18.10%	25,869	2,59,924
Scrubbing Machine	19-Apr-12	1,07,438	26,095	-	15	2207	365	18.10%	2,362	23,733
Scrubbing Machine	30-Apr-12	33,24,375	8,11,781	-	15	2218	365	18.10%	73,481	7,38,300
Scrubbing Machine	30-Jun-12	6,019	1,513	-	15	2279	365	18.10%	137	1,376
Scrubbing Machine	8-Mar-13	1,07,438	30,235	-	15	2530	365	18.10%	2,737	27,498
Scrubbing Machine	24-May-13	44,888	13,090	-	15	2607	365	18.10%	1,185	11,905
Scrubbing Machine	10-Aug-13	89,776	27,148	-	15	2685	365	18.10%	2,457	24,691
Scrubbing Machine	1-Mar-14	89,776	29,684	-	15	2888	365	18.10%	2,687	26,997
Scrubbing Machine	3-Jun-14	1,03,275	34,673	-	15	2982	365	18.10%	3,139	31,535
Scrubbing Machine	17-Jul-14	7,571	2,546	-	15	3026	365	18.10%	230	2,315
Scrubbing Machine	19-Jan-15	3,71,250	1,51,304	-	15	3212	365	18.10%	13,696	1,37,608
Scrubbing Machine	19-Jan-15	1,33,875	54,561	-	15	3212	365	18.10%	4,939	49,622



Asset	Date Of Purchase Of Asset	Original Cost	WDV as on	Addition	Estimated useful life (in years)	Balance days of Assets as on	Days used in year	Rate of Dep.	Dep. Amount	Net block
Shipping Machine	21-Jan-15	16,650	5,635	-	15	3214	365	18.10%	510	5,125



Asset	Date Of Purchase Of Asset	Original Cost	WDV as on	Addition	Estimated useful life (in years)	Balance days of Assets as on	Days used in year	Rate of Dep.	Dep. Amount	Net block
Scrubbing Machine	20-Mar-15	3,14,438	1,06,611	-	15	3272	365	18.10%	9,650	96,961
Scrubbing Machine	7-Sep-15	12,71,250	5,70,024	-	15	3443	365	18.10%	51,597	5,18,426
Scrubbing Machine	15-Sep-15	19,68,750	8,86,681	-	15	3451	365	18.10%	80,261	8,06,421
Scrubbing Machine	25-Nov-15	8,66,250	4,05,375	-	15	3522	365	18.10%	36,694	3,68,681
Scrubbing Machine	1-Dec-17	12,50,000	8,75,388	-	15	4259	365	18.10%	79,238	7,96,149
Scrubbing Machine	11-Jun-18	35,000	27,198	-	15	4451	365	18.10%	2,462	24,737
Scrubbing Machine	17-Sep-19	5,01,400	4,77,028	-	15	4914	365	18.10%	43,180	4,33,849
Scrubbing Machine	1-Aug-20	3,03,126	3,03,126	-	15	5233	242	18.10%	18,192	2,84,934
Scrubbing Machine	26-Jun-20	2,41,284	-	2,41,284	15	5197	278	18.10%	16,635	2,24,649
Scrubbing Machine	27-Jun-20	72,224	-	72,224	15	5198	277	18.10%	4,961	67,262
Scrubbing Machine	29-Jun-20	34,000	-	34,000	15	5200	275	18.10%	2,319	31,681
Scrubbing Machine	24-Apr-20	1,67,230	-	1,67,230	15	5134	341	18.10%	14,142	1,53,088
Scrubbing Machine	31-Oct-20	29,900	-	29,900	15	5324	151	18.10%	1,120	28,780
Scrubbing Machine	31-Oct-20	29,900	-	29,900	15	5324	151	18.10%	1,120	28,780
Scrubbing Machine	6-Nov-20	44,433	-	44,433	15	5330	145	18.10%	1,598	42,835
Sweeper Machine	1-Dec-10	14,500	2,792	-	15	1702	365	18.10%	253	2,540
Sweeper Machine	9-Feb-12	16,312	3,840	-	15	2137	365	18.10%	348	3,492
Sweeper Machine	11-Feb-12	16,313	3,843	-	15	2139	365	18.10%	348	3,495
Sweeper Machine	10-Aug-13	16,313	4,933	-	15	2685	365	18.10%	447	4,486
Sweeper Machine	3-Jun-14	11,250	3,777	-	15	2982	365	18.10%	342	3,435
Sweeper Machine	31-May-18	17,500	13,512	-	15	4440	365	18.10%	1,223	12,289
Sweeper Machine	1-Aug-20	5,85,300	5,85,300	-	15	5233	242	18.10%	35,127	5,50,173
Sweeper Machine	7-May-20	53,770	-	53,770	15	5147	328	18.10%	4,374	49,396
Sweeper Machine	3-Feb-21	53,770	-	53,770	15	5419	56	18.10%	747	53,023
Vaccume Cleaner	2-Jun-09	13,500	1,998	-	15	1155	365	18.10%	181	1,817
Vaccume Cleaner	2-Jun-09	13,500	1,998	-	15	1155	365	18.10%	181	1,817
Vaccume Cleaner	3-Feb-10	15,750	2,626	-	15	1401	365	18.10%	238	2,388
Vaccume Cleaner	1-Dec-10	14,000	2,696	-	15	1702	365	18.10%	244	2,452
Vaccume Cleaner	8-Jan-11	14,000	2,743	-	15	1740	365	18.10%	248	2,495
Vaccume Cleaner	10-May-11	13,500	2,797	-	15	1862	365	18.10%	253	2,544
Vaccume Cleaner	1-Jun-11	12,000	2,513	-	15	1884	365	18.10%	227	2,286
Vaccume Cleaner	5-Dec-11	27,000	6,172	-	15	2071	365	18.10%	559	5,613
Vaccume Cleaner	4-Jan-12	12,074	2,797	-	15	2101	365	18.10%	253	2,544
Vaccume Cleaner	9-Feb-12	30,375	7,150	-	15	2137	365	18.10%	647	6,503
Vaccume Cleaner	1-Mar-12	20,025	4,757	-	15	2158	365	18.10%	431	4,326
Vaccume Cleaner	1-Mar-12	14,963	3,555	-	15	2158	365	18.10%	322	3,233
Vaccume Cleaner	1-Apr-12	95,333	22,952	-	15	2189	365	18.10%	2,078	20,875
Vaccume Cleaner	5-Apr-12	1,23,750	29,852	-	15	2193	365	18.10%	2,702	27,150
Vaccume Cleaner	10-Aug-13	27,000	8,165	-	15	2685	365	18.10%	739	7,426
Vaccume Cleaner	4-Oct-13	13,500	4,185	-	15	2740	365	18.10%	379	3,807
Vaccume Cleaner	10-Apr-14	13,500	4,524	-	15	2928	365	18.10%	409	4,114
Vaccume Cleaner	3-Jun-14	26,831	9,008	-	15	2982	365	18.10%	815	8,193
Vaccume Cleaner	19-Jan-15	39,375	13,755	-	15	3212	365	18.10%	1,245	12,510
Vaccume Cleaner	19-Jan-15	54,000	22,008	-	15	3212	365	18.10%	1,992	20,016
Vaccume Cleaner	19-Jan-15	33,750	16,048	-	15	3212	365	18.10%	1,453	14,595
Vaccume Cleaner	20-Mar-15	74,250	25,175	-	15	3272	365	18.10%	2,279	22,896
Vaccume Cleaner	7-Sep-15	5,36,625	2,40,621	-	15	3443	365	18.10%	21,781	2,18,840



Asset	Date Of Purchase Of Asset	Original Cost	WDV as on	Addition	Estimated useful life (In years)	Balance days of Assets as on	Days used in year	Rate of Dep.	Dep. Amount	Net block
vacume Cleaner	12-Jan-17	8,588	5,034	-	15	3936	365	18.10%	456	4,579



Asset	Date Of Purchase Of Asset	Original Cost	WDV as on	Addition	Estimated useful life (In years)	Balance days of Assets as on	Days used in year	Rate of Dep.	Dep. Amount	Net block
Vacume Cleaner	1-Dec-17	19,60,000	13,72,608	-	15	4259	365	18.10%	1,24,246	12,48,362
Vacume Cleaner	27-Dec-17	32,075	22,770	-	15	4285	365	18.10%	2,061	20,709
Vacume Cleaner	8-Jan-18	8,500	6,072	-	15	4297	365	18.10%	550	5,522
Vacume Cleaner	22-May-18	17,000	13,057	-	15	4431	365	18.10%	1,182	11,875
Vacume Cleaner	11-Jun-18	8,500	6,605	-	15	4451	365	18.10%	598	6,007
Vacume Cleaner	14-Nov-18	8,500	7,203	-	15	4607	365	18.10%	652	6,551
Vacume Cleaner	17-Sep-19	6,97,000	6,63,121	-	15	4914	365	18.10%	60,024	6,03,096
Vacume Cleaner	10-Oct-19	19,59,250	18,75,192	-	15	4937	365	18.10%	1,69,739	17,05,453
Vacume Cleaner	1-Aug-20	28,21,724	28,21,724	-	15	5233	242	18.10%	1,69,345	26,52,379
Vacume Cleaner	1-Aug-20	81,14,387	81,14,387	-	15	5233	242	18.10%	4,86,983	76,27,404
Vacume Cleaner	24-Apr-20	44,433	-	44,433	15	5134	341	18.10%	3,758	40,675
Vacume Cleaner	31-Oct-20	8,500	-	8,500	15	5324	151	18.10%	318	8,182
Vacume Cleaner	6-Nov-20	1,67,230	-	1,67,230	15	5330	145	18.10%	6,013	1,61,217
PLANT & MACHINERY TOTAL		4,56,57,178	2,77,73,308	12,28,296					21,92,164	2,68,09,441
OFFICE EQUIPMENT										
Air Conditioner	1-Aug-20	2,11,000	2,11,000	-	5	1583	242	45.07%	63,054	1,47,946
Air Conditioner	3-Jun-20	28,906	-	28,906	5	1524	301	45.07%	10,744	18,162
Air Conditioner	24-Jun-20	31,642	-	31,642	5	1545	280	45.07%	10,940	20,702
Air Conditioner	18-Jul-20	1,29,100	-	1,29,100	5	1569	256	45.07%	40,811	88,289
Attendance machine	8-Aug-13	16,187	809	-	5	967	0	45.07%	-	809
Attendance machine	16-Apr-14	31,202	1,560	-	5	716	0	45.07%	-	1,560
Attendance machine	15-Oct-18	5,650	2,458	-	5	927	365	45.07%	1,108	1,350
Attendance machine	1-Jan-19	11,600	5,659	-	5	1005	365	45.07%	2,550	3,108
Cellular Phone	24-Jan-13	4,499	225	-	5	-1163	0	45.07%	-	225
Cellular Phone	17-May-13	42,800	2,140	-	5	-1050	0	45.07%	-	2,140
Display Counter	16-Jul-13	79,350	3,968	-	5	990	0	45.07%	-	3,968
Fire Extinguisher	5-Jul-14	2,700	135	-	5	-636	0	45.07%	-	135
Office Equipment	24-Jan-13	3,499	175	-	5	-1163	0	45.07%	-	175
Office Equipment	27-May-13	31,500	1,575	-	5	-1040	0	45.07%	-	1,575
Office Equipment	1-Aug-20	27,83,013	27,83,013	-	5	1583	242	45.07%	8,31,657	19,51,356
Office Equipment	1-Aug-20	22,17,042	22,17,042	-	5	1583	242	45.07%	6,62,526	15,54,516
Office Equipment	1-Apr-20	26,61,600	-	26,61,600	5	1461	364	45.07%	11,96,349	14,65,251
Refrigerator	15-May-15	7,900	433	-	5	-322	0	45.07%	38	395
OFFICE EQUIPMENT TOTAL		82,99,190	52,30,192	28,51,248					28,19,778	52,61,661



Asset	Date Of Purchase Of Asset	Original Cost	WDV as on	Addition	Estimated useful life (In years)	Balance days of Assets as on	Days used in year	Rate of Dep.	Dep. Amount	Net block
FURNITURE & FIXTURE										
Furniture & Fixture	1-Apr-09	4,80,639	24,032	-	10	-732	0	25.89%	-	24,032
Furniture & Fixture	19-May-11	10,400	862	-	10	46	365	25.89%	223	639
Furniture & Fixture	13-Dec-13	1,67,892	26,055	-	10	985	365	25.89%	6,745	19,310
Furniture & Fixture	16-Dec-13	21,656	3,367	-	10	988	365	25.89%	872	2,495
Furniture & Fixture	12-Jan-14	28,300	4,473	-	10	1015	365	25.89%	1,158	3,315
Furniture & Fixture	15-Jan-14	27,650	4,378	-	10	1018	365	25.89%	1,133	3,244
Furniture & Fixture	16-Jan-14	10,781	1,708	-	10	1019	365	25.89%	442	1,266
Furniture & Fixture	18-Jan-14	9,788	1,552	-	10	1021	365	25.89%	402	1,151
Furniture & Fixture	18-Jan-14	30,746	4,877	-	10	1021	365	25.89%	1,262	3,614
Furniture & Fixture	21-Jan-14	36,600	5,816	-	10	1024	365	25.89%	1,505	4,310
Furniture & Fixture	3-Feb-14	99,268	15,896	-	10	1037	365	25.89%	4,115	11,781
Furniture & Fixture	12-Feb-14	87,078	14,019	-	10	1046	365	25.89%	3,629	10,390
Furniture & Fixture	15-Feb-14	12,000	1,935	-	10	1049	365	25.89%	501	1,434
Furniture & Fixture	6-Jun-14	30,000	4,994	-	10	1160	365	25.89%	1,293	3,701
Furniture & Fixture	23-Jun-14	92,419	15,405	-	10	1177	365	25.89%	3,988	11,417
Furniture & Fixture	4-Jul-14	80,868	13,491	-	10	1188	365	25.89%	3,492	9,999
Furniture & Fixture	23-Jan-15	29,000	4,911	-	10	1391	365	25.89%	1,271	3,640
Furniture & Fixture	29-Jan-15	50,000	8,471	-	10	1397	365	25.89%	2,193	6,278
Furniture & Fixture	17-Mar-15	9,000	1,530	-	10	1444	365	25.89%	396	1,134
Furniture & Fixture	20-Oct-18	21,32,250	13,97,381	-	10	2757	365	25.89%	3,61,734	10,35,647
Furniture & Fixture	20-Oct-18	2,04,000	1,33,692	-	10	2757	365	25.89%	34,608	99,084
Furniture & Fixture	30-Oct-18	9,32,775	6,16,197	-	10	2767	365	25.89%	1,59,512	4,56,685
Furniture & Fixture	1-Aug-20	5,00,813	5,00,813	-	10	3408	242	25.89%	85,955	4,14,857
Furniture & Fixture	1-Aug-20	5,41,577	5,41,577	-	10	3408	242	25.89%	92,952	4,48,625
Furniture & Fixture	1-Aug-20	5,89,501	5,89,501	-	10	3408	242	25.89%	1,01,177	4,88,324
Furniture & Fixture	1-Aug-20	2,93,472	2,93,472	-	10	3408	242	25.89%	50,369	2,43,103
Furniture & Fixture	1-Aug-20	31,629	31,629	-	10	3408	242	25.89%	5,429	26,200
Furniture & Fixture	1-Aug-20	57,432	57,432	-	10	3408	242	25.89%	9,857	47,575
Furniture & Fixture	1-Aug-20	9,59,658	9,59,658	-	10	3408	242	25.89%	1,64,708	7,94,951



Asset	Date Of Purchase Of Asset	Original Cost	WDV as on	Addition	Estimated useful life (in years)	Balance days of Assets as on	Days used in year	Rate of Dep.	Dep. Amount	Net block
Furniture & Fixture	29-Jun-20	25,04,614	-	25,04,614	10	3375	275	25.89%	4,88,489	20,16,125
Furniture & Fixture	8-Jul-20	29,488	-	29,488	10	3384	266	25.89%	5,563	23,925
Furniture & Fixture	8-Jul-20	5,000	-	5,000	10	3384	266	25.89%	943	4,057
Furniture & Fixture	13-Jul-20	1,15,499	-	1,15,499	10	3389	261	25.89%	21,380	94,119
Furniture & Fixture	17-Jul-20	26,700	-	26,700	10	3393	257	25.89%	4,867	21,833
Furniture & Fixture	27-Jul-20	18,800	-	18,800	10	3403	247	25.89%	3,293	15,507
Furniture & Fixture	3-Aug-20	14,000	-	14,000	10	3410	240	25.89%	2,383	11,617
Leasehod Improvement	29-May-20	5,10,701	-	5,10,701	10	3344	306	25.89%	1,10,833	3,99,868
Leasehod Improvement	30-May-20	4,28,901	-	4,28,901	10	3345	305	25.89%	92,777	3,36,125
Leasehod Improvement	23-Jun-20	4,94,957	-	4,94,957	10	3369	281	25.89%	98,640	3,96,316
Leasehod Improvement	27-Jun-20	4,85,447	-	4,85,447	10	3373	277	25.89%	95,368	3,90,079
Leasehod Improvement	18-Jul-20	1,84,013	-	1,84,013	10	3394	256	25.89%	33,409	1,50,604
Leasehod Improvement	22-Jul-20	1,54,175	-	1,54,175	10	3398	252	25.89%	27,555	1,26,620
Leasehod Improvement	29-Jul-20	2,06,035	-	2,06,035	10	3405	245	25.89%	35,800	1,70,235
Leasehod Improvement	1-Aug-20	80,000	-	80,000	10	3408	242	25.89%	13,731	66,269
Leasehod Improvement	1-Aug-20	52,284	-	52,284	10	3408	242	25.89%	8,974	43,310
Leasehod Improvement	6-Aug-20	16,720	-	16,720	10	3413	237	25.89%	2,810	13,910
Leasehod Improvement	11-Aug-20	22,881	-	22,881	10	3418	232	25.89%	3,765	19,116
Leasehod Improvement	11-Sep-20	10,370	-	10,370	10	3449	201	25.89%	1,478	8,892
Office Chair	7-Mar-12	56,447	5,726	-	10	339	365	25.89%	1,482	4,244
Office Chair	19-Sep-14	6,500	1,091	-	10	1265	365	25.89%	282	808
Office Chair	1-Sep-18	40,500	25,500	-	10	2708	365	25.89%	6,601	18,899
FURNITURE & FIXTURE TOTAL		1,30,21,223	53,11,440	53,60,585					21,61,345	85,10,680
TOTAL		8,85,71,868	4,91,23,672	94,85,804					1,06,59,966	4,79,49,510



KAARYA FACILITIES AND SERVICES LIMITED

Calculation of Depreciation as per Income Tax Act for Assessment Year 2021-2022

SCHEDULES : 9

Description	Rate of Depreciation	WDV As On 01.04.2020	Addition			Total	Depreciation	WDV As on 31.Mar.2021
			More than 180 days	Less than 180 days				
Computer/ Software & Peripherals								
Computer	40.00%	26,05,700	13,559	32,116	26,51,375	10,54,127	15,97,248	
Software	40.00%	70,08,361	-	-	70,08,361	28,03,344	42,05,017	
		96,14,061	13,559	32,116	96,59,736	38,57,471	58,02,265	
Plants & Machinery								
Machineries	15.00%	2,78,88,636	8,14,785	4,13,511	2,91,16,932	43,36,527	2,47,80,406	
		2,78,88,636	8,14,785	4,13,511	2,91,16,932	43,36,527	2,47,80,406	
Office Equipment								
Mobile Phone	15.00%	16,059	-	-	16,059	2,409	13,650	
EPABX System	15.00%	1,754	-	-	1,754	263	1,491	
Microwave Owan	15.00%	586	-	-	586	88	498	
Office Telephone	15.00%	3,947	-	-	3,947	592	3,355	
Water Purifier	15.00%	506	-	-	506	76	430	
Office Equipment	15.00%	52,29,349	28,51,248	-	80,80,597	12,12,090	68,68,508	
Attendance Machine	15.00%	30,520	-	-	30,520	4,578	25,942	
Display Counter	15.00%	25,438	-	-	25,438	3,816	21,622	
		53,08,159	28,51,248	-	81,59,407	12,23,911	69,35,496	
Furniture & Electricals Fiting								
Furniture & Fixture	10.00%	64,09,168	53,60,585	-	1,17,69,753	11,76,975	1,05,92,778	
		64,09,168	53,60,585	-	1,17,69,753	11,76,975	1,05,92,778	
GRAND TOTAL		4,92,20,024	90,40,177	4,45,627	5,87,05,828	1,05,94,884	4,81,10,945	



Calculation of Deferred Tax Liabilities	
	4,79,49,510
Add : Net Block as per Company Law	
Expenses Disallowed u/s 40	-
Less: Net Block as per Income Tax Act	4,81,10,945
	1,61,435
Less: Difference	
Deferred Tax 25.168%	40,630
Deferred Tax Provided Last Year	24,250
Balance Provision	16,380
CALCULATION OF PROVISION FOR TAXATION	
ITEM	AMOUNT
	21,62,927
Add: Profit as per Book P& L A/c	
Depn. As per Company law	1,06,59,966
Penalty on Profession Tax	-
	1,05,94,884
Less: Depn. As per Income Tax	
Less: Exp. disAllowed u/s 40 (a) (ia)	-
	22,28,008
Add Exp. disAllowed u/s 40 (a) (ia)	-
Total Income	22,28,008
	4,90,162
Add: Tax 22%	
Surcharge @ 10%	49,016
	5,39,178
Add: HEC@4%	21,567.12
Total Tax Payable	5,60,745
Less: TDS & Advance Tax Paid during the year	-
Balance Payable	5,60,745
Total Provision Made in the Books	5,60,745



KAARYA FACILITIES & SERVICES LIMITED
Cash Flow Statement for the Period Ended 31-Mar-2021

Sr no.	Particulars	For the year ended 31 st March, 2021		For the year ended 31 st March, 2020	
		Amount in Rs.		Amount in Rs.	
A	CASH FLOW FROM OPERATING ACTIVITIES				
	(Profit/Loss) before exceptional items, prior period items and tax:		21,62,927		41,92,287
	Adjustments for:				
	Depreciation and amortisation	1,06,59,966		63,52,233	
	Interest Received	(9,66,707)		(9,41,579)	
	Interest Expense	36,44,917		48,91,959	
			1,33,38,176		1,03,02,614
	Operating Profit before working capital changes		1,55,01,103		1,44,94,900
	Adjustments for:				
	(Increase)/Decrease in Loans and Advances	2,68,000		(1,35,000)	
	(Increase)/Decrease in Short Term Loans and Advances	(1,23,56,558)		(1,35,57,785)	
	(Increase)/Decrease in Trade receivables	82,95,650		1,27,14,621	
	(Increase)/Decrease in Inventories	23,13,782		(24,55,714)	
	(Increase)/Decrease in Other Non Current Assets	(3,06,000)		(4,81,700)	
	(Increase)/Decrease in Investments	-		-	
	Increase/(Decrease) in Trade payables	(59,67,087)		2,74,010	
	Increase/(Decrease) in Other Liabilities and Provisions	20,77,712		(84,812)	
		(56,74,501)		(37,26,381)	
Cash generated from Operations		98,26,602		1,07,68,520	
Less : Direct taxes paid		(5,60,745)		(9,43,265)	
Net cash from Operating Activities (A)		92,65,856		98,25,255	
Prior Period Adjustments (Other than Taxation)				-	
Net cash from Operating Activities (A)		92,65,856		98,25,255	
B	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of fixed assets		(94,85,804)		(2,73,91,514)
	Proceeds from sale of fixed assets		-		-
	Decrease / (Increase) in Deposits		-		-
	Interest received		9,66,707		9,41,579
	Dividend received		-		-
Net Cash used in Investing Activities (B)		(85,19,097)		(2,64,49,935)	
C	CASH FLOW FROM FINANCING ACTIVITIES				
	Receipt/(repayment) of Borrowings (net)		48,47,561		1,92,00,155
	Interest Paid		(36,44,917)		(48,91,959)
	Proceeds from issue of Equity shares		-		-
	Net cash used Financing Activities (C)		12,02,644		1,43,08,196
	Net increase in cash and cash equivalents (A+B+C)		19,49,403		(23,16,484)
Cash and cash equivalents at the beginning of the year		73,50,668		96,67,152	
Cash and cash equivalents at the end of the year		93,00,071		73,50,668	



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 LMK Comtrade Pvt Ltd
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, 2020 and March 31,2019 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	LMK Comtrade Pvt Ltd		
Sales of Services	-	-	-	-	-	-
Sales of Goods Return	-	-	-	-	-	-
Purchase of Services	-	-	1,00,000	-	-	1,00,000
Purchase of capital goods	-	-	-	-	-	-
consumable and other expenses	-	-	-	-	-	-
Share Capital-15% Redeemable Cumulative Non convertible Preference shares	-	-	-	-	-	-
Loan Received	-	-	-	-	-	-
Loan Given	-	1,17,20,355 (55,36,489)	-	-	-	1,17,20,355 (55,36,489)
Advance taken	-	-	-	-	-	-
Advance Repaid	-	-	-	-	-	-
Advance Paid	-	-	-	-	-	-
Loan Repayment	-	-	(25,000)	-	-	(25,000)
Interest Paid	-	-	-	-	-	-
Commission Paid	-	-	-	-	-	-
Rent Paid	-	-	-	-	-	-
Remuneration to Key Management Personnel	-	-	-	37,50,194 (39,60,000)	-	37,50,194 (39,60,000)
Balance Outstanding at the year end:						
Accounts Payable	-	-	-	-	-	-
Accounts Receivables	-	-	-	-	-	-
Deposit Given	-	(5,82,968)	-	-	-	(5,82,968)
Remuneration payable to Key Management personnel	-	-	-	-	-	-



KAARYA FACILITIES AND SERVICES LIMITED
AUDITED BALANCE SHEET

Sr No	PARTICULARS	Note No.	31-Mar-21		30-Sep-20	
			Rs.	Rs.	Rs.	Rs.
I. EQUITY AND LIABILITIES						
1. Shareholders' funds						
	(a) Share Capital	1	4,67,51,290		4,67,51,290	
	(b) Reserves and Surplus	2	6,51,19,715		5,85,26,194	
	(c) Money received against share warrants		-			
				11,18,71,005		10,52,77,484
2. Share application money pending allotment (To the extent not refundable)						
3. Non-current liabilities						
	(a) Long-term borrowings	3	4,77,96,636		1,30,84,382	
	(b) Deferred Tax liabilities (Net)	4	-		1,78,730	
	(c) Other Long term liabilities		-		-	
	(d) Long-term Provisions		-		-	
				4,77,96,636		1,32,63,112
4. Current Liabilities						
	(a) Short term borrowings	5	34,54,125		3,31,46,060	
	(b) Trade payables	6	18,62,077		51,71,004	
	(c) Other current liabilities	7	1,58,90,816		1,66,69,648	
	(d) Short term provisions	8	17,64,010		9,43,265	
				2,29,71,028		5,59,29,977
	TOTAL			18,26,38,669		17,44,70,573
II ASSETS						
1. Non-current assets						
	(a) Fixed assets	9				
	(i) Tangible assets		4,79,49,510		5,39,64,472	
	(ii) Intangible assets		-		-	
	(iii) Capital work-in-progress		-		-	
	(iv) Intangible assets under development		-		-	
	(b) Non-current investments		-		-	
	(c) Deferred tax assets (net)	4	40,630		-	
	(d) Long-term loans and advances	10	2,55,000		2,65,920	
	(e) Other non-current assets	10A	42,07,640		39,01,640	
				5,24,52,780		5,81,32,033
2. Current assets						
	(a) Current investments	11	-		-	
	(b) Inventories		3,05,74,395		3,18,23,541	
	(c) Trade receivables	12	3,66,28,663		2,74,23,988	
	(d) Cash and Bank Balances, Cash Equivalent	13	93,00,073		97,57,242	
	(e) Short-term loans and advances	14	5,36,82,758		4,73,33,769	
	(f) Other current assets		-		-	
				13,01,85,889		11,63,38,540
	TOTAL			18,26,38,669		17,44,70,573
	Significant accounting policies and notes to accounts	21				

For Kaarya Facilities And Services Limited



Vishal Pathan
Chairman and Managing Director



Vineet Pandey
Joint Managing Director

KAARYA FACILITIES AND SERVICES LIMITED
AUDITED PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED

No	PARTICULARS	Note No.	For the Year Ended 31-MARCH-2021		For the Year Ended 30-SEPTEMBER-2020	
			Rs.	Rs.	Rs.	Rs.
I	Revenue from operations: (Net Of Taxes)					
	Sale of Products		-		-	
	Sale of Services	15	10,46,44,961		7,04,05,755	
	Other Operating Revenues		-	10,46,44,961	-	7,04,05,755
II	Other Income	16		9,35,083		31,624
III	Total Revenue (I + II)			10,55,80,044		7,04,37,379
IV	Expenses					
	Cost Of Material Consumed	17	1,19,56,289		16,70,345	
	Employee Benefits Expenses	18	6,78,32,941		6,28,93,828	
	Finance Costs	19	30,18,794		6,26,123	
	Depreciation And Amortization Expenses	9	64,60,589		41,99,377	
	Other Expenses	20	93,76,525		58,19,684	
	Total Expenses			9,86,45,139		7,52,09,357
V	Profit before exceptional and extraordinary items and tax (III-IV)			69,34,906		(47,71,978)
VI	Exceptional Items			-		-
VII	Profit before extraordinary items and tax (V-VI)			69,34,906		(47,71,978)
VIII	Extraordinary items			-		-
IX	Profit before tax (VII-VIII)			69,34,906		(47,71,978)
X	Tax expense:					
	(1) Current tax		5,60,745		-	
	(2) Deferred tax		(2,19,358)		2,02,980	
				3,41,387		2,02,980
XI	Profit for the period from continuing operations (IX - X)			65,93,519		(49,74,958)
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)			65,93,519		(49,74,958)
XVI	Earnings per equity share:					
	(1) Basic			1.41		(1.06)
	(2) Diluted			1.41		(1.06)
	See accompanying notes to the financial statements	21				

For Kaarya Facilities And Services Limited



Vishal Parochal
Chairman and Managing Director



Vineet Pandey
Joint Managing Director

KAARYA FACILITIES & SERVICES LIMITED
Cash Flow Statement for the Half Year Ended 31-Mar-2021

Sr no.	Particulars	For the year ended 31 st March, 2021		For the year ended 30 th September, 2020	
		Amount in Rs.		Amount in Rs.	
A	CASH FLOW FROM OPERATING ACTIVITIES				
	(Profit/Loss) before exceptional items, prior period items and tax:		69,34,906		(47,71,978)
	Adjustments for :				
	Depreciation and amortisation	64,60,589		41,99,377	
	Interest Received	(9,35,083)		(31,624)	
	Interest Expense	30,18,794		6,26,123	
			85,44,300		47,93,876
	Operating Profit before working capital changes		1,54,79,206		21,898
	Adjustments for:				
	(Increase)/Decrease in Loans and Advances	10,920		2,57,080	
	(Increase)/Decrease in Short Term Loans and Advances	(63,48,989)		(60,07,568)	
	(Increase)/Decrease in Trade receivables	(92,04,675)		1,75,00,325	
	(Increase)/Decrease in Inventories	12,49,146		10,64,636	
	(Increase)/Decrease in Other Non Current Assets	(3,06,000)		-	
	(Increase)/Decrease in Investments	-		-	
	Increase/(Decrease) in Trade payables	(33,08,927)		(26,58,160)	
	Increase/(Decrease) in Other Liabilities and Provisions	41,913		20,35,798	
			(1,78,66,612)		1,21,92,111
	Cash generated from Operations		(23,87,406)		1,22,14,009
	Less : Direct taxes paid		(5,60,745)		-
	Net cash from Operating Activities (A)		(29,48,151)		1,22,14,009
	Prior Period Adjustments (Other than Taxation)				-
	Net cash from Operating Activities (A)		(29,48,151)		1,22,14,009
B	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of fixed assets		(4,45,627)		(90,40,177)
	Proceeds from sale of fixed assets		-		-
	Decrease / (Increase) in Deposits		-		-
	Interest received		9,35,083		31,624
	Dividend received		-		-
	Net Cash used in Investing Activities (B)		4,89,456		(90,08,553)
C	CASH FLOW FROM FINANCING ACTIVITIES				
	Receipt/(repayment) of Borrowings (net)		50,20,319		(1,72,759)
	Interest Paid		(30,18,794)		(6,26,123)
	Proceeds from issue of Equity shares		-		-
	Net cash used Financing Activities (C)		20,01,525		(7,98,882)
	Net increase in cash and cash equivalents (A+B+C)		(4,57,171)		24,06,574
	Cash and cash equivalents at the beginning of the year		97,57,242		73,50,668
	Cash and cash equivalents at the end of the year		93,00,071		97,57,242

