

**KAARYA FACILITIES AND SERVICES LIMITED**  
**AUDITED BALANCE SHEET**

Sr No	PARTICULARS	Note No.	31-Mar-21		30-Sep-20	
			Rs.	Rs.	Rs.	Rs.
<b>I. EQUITY AND LIABILITIES</b>						
<b>1. Shareholders' funds</b>						
	(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
<b>2. Share application money pending allotment (To the extent not refundable)</b>						
<b>3. Non-current liabilities</b>						
	(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
<b>4. Current Liabilities</b>						
	(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
	<b>TOTAL</b>			<b>18,26,38,669</b>		<b>17,44,70,573</b>
<b>II ASSETS</b>						
<b>1. Non-current assets</b>						
	(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
<b>2. Current assets</b>						
	(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
	<b>TOTAL</b>			<b>18,26,38,669</b>		<b>17,44,70,573</b>
	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	<b>Revenue from operations: (Net Of Taxes)</b>					
	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	<b>Other Income</b>	16		9,35,083		31,624
III	<b>Total Revenue (I + II)</b>			10,55,80,044		7,04,37,379
IV	<b>Expenses</b>					
	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	
	<b>Total Expenses</b>			9,86,45,139		7,52,09,357
V	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>			69,34,906		(47,71,978)
VI	<b>Exceptional Items</b>			-		-
VII	<b>Profit before extraordinary items and tax (V-VI)</b>			69,34,906		(47,71,978)
VIII	<b>Extraordinary items</b>			-		-
IX	<b>Profit before tax (VII-VIII)</b>			69,34,906		(47,71,978)
X	<b>Tax expense:</b>					
	(1) Current tax		5,60,745		-	
	(2) Deferred tax		(2,19,358)		2,02,980	
				3,41,387		2,02,980
XI	<b>Profit for the period from continuing operations (IX - X)</b>			65,93,519		(49,74,958)
XII	<b>Profit/(Loss) for the period from discontinuing operations</b>			-		-
XIII	<b>Income Tax For Prior Period</b>			-		-
XIV	<b>Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)</b>			-		-
XV	<b>Profit/(Loss) for the period (XI + XIV)</b>			65,93,519		(49,74,958)
XVI	<b>Earnings per equity share:</b>					
	(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 Patil  
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		For the year ended	
		31 <sup>st</sup> March, 2021		30 <sup>th</sup> September, 2020	
		Amount in Rs.		Amount in Rs.	
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
	(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		<b>1,54,79,206</b>		<b>21,898</b>
	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)		-
	<b>Net cash from Operating Activities (A)</b>		(29,48,151)		1,22,14,009
	Prior Period Adjustments (Other than Taxation)				-
	<b>Net cash from Operating Activities (A)</b>		(29,48,151)		1,22,14,009
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
	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		-		-
	<b>Net Cash used In Investing Activities (B)</b>		4,89,456		(90,08,553)
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
	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		-		-
	<b>Net cash used Financing Activities (C)</b>		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

