



Date: 14/12/2020

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

Ref: - Scrip Code: 540756

Sub: Discrepancies in Standalone Financial Results

Dear Sir,

Please find attached signed Limited Review report and Standalone financial results along with Corresponding half year figures.

Kindly take the above information on your records.

Thanking you,

For Kaarya Facilities And Services Limited



Jitendra Adhyaru
CFO

KAARYA FACILITIES AND SERVICES LIMITED
UNAUDITED BALANCE SHEET AS AT 30-SEPTEMBER-2020

Sr No	PARTICULARS	Note No.	30-Sep-20		31-Mar-20		30-Sep-19	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. EQUITY AND LIABILITIES								
1. Shareholders' funds								
	(a) Share Capital	1	4,67,51,290		4,67,51,290		4,67,51,290	
	(b) Reserves and Surplus	2	5,85,26,194		6,35,01,153		6,41,02,557	
	(c) Money received against share warrants		-					
				10,52,77,484		11,02,52,443		11,08,53,847
2. Share application money pending allotment								
(To the extent not refundable)								
3. Non-current liabilities								
	(a) Long-term borrowings	3	1,30,84,382		28,19,414		39,58,859	
	(b) Deferred Tax liabilities (Net)	4	1,78,730		-		-	
	(c) Other Long term liabilities		-		-		-	
	(d) Long-term Provisions		-		-		-	
				1,32,63,112		28,19,414		39,58,859
4. Current Liabilities								
	(a) Short term borrowings	5	3,31,46,060		4,35,83,787		3,62,70,242	
	(b) Trade payables	6	51,71,004		78,29,164		46,57,542	
	(c) Other current liabilities	7	1,66,69,648		1,42,60,316		1,12,74,249	
	(d) Short term provisions	8	9,43,265		13,16,798		59,62,371	
				5,59,29,975		6,69,90,064		5,81,64,404
	TOTAL			17,44,70,572		18,00,61,921		17,29,77,109
II ASSETS								
1. Non-current assets								
	(a) Fixed assets	9						
	(i) Tangible assets		5,39,64,472		4,91,23,672		2,61,73,757	
	(ii) Intangible assets		-		-		-	
	(iii) Capital work-in-progress		-		-		-	
	(iv) Intangible assets under development		-		-		-	
	(b) Non-current investments		-		-		-	
	(c) Deferred tax assets (net)	4	-		24,250		3,19,317	
	(d) Long-term loans and advances	10	2,65,920		5,23,000		3,37,613	
	(e) Other non-current assets	10A	39,01,640		39,01,640		9,23,840	
				5,81,32,032		5,35,72,563		2,77,54,526
2. Current assets								
	(a) Current investments	11	-		-		-	
	(b) Inventories		3,18,23,541		3,28,88,177		3,15,44,368	
	(c) Trade receivables	12	2,74,23,988		4,49,24,313		5,72,35,286	
	(d) Cash and Bank Balances, Cash Equivalent	13	97,57,241		73,50,668		95,32,758	
	(e) Short-term loans and advances	14	4,73,33,769		4,13,26,200		4,69,10,171	
	(f) Other current assets		-		-		-	
				11,63,38,539		12,64,89,359		14,52,22,583
	TOTAL			17,44,70,571		18,00,61,921		17,29,77,109
	Significant accounting policies and notes to accounts	21						

For Kaarya Facilities And Services Limited



Vishal Panchal
Chairman and Managing Director



Vineet Pandey
Joint Managing Director

KAARYA FACILITIES AND SERVICES LIMITED
UNAUDITED PROFIT AND LOSS STATEMENT FOR THE HALF YEAR ENDED 30-SEPTEMBER-2020

Sr.No	PARTICULARS	Note No.	For the Half Year Ended 30-SEPTEMBER-2020		For the Year Ended 31-MARCH-2020		For the Year Ended 30-SEPTEMBER-2019	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	Revenue from operations: (Net Of Taxes)							
	Sale of Products		-		-		-	
	Sale of Services	15	7,04,05,755		20,22,15,965		7,70,77,445	
	Other Operating Revenues		-	7,04,05,755	-	20,22,15,965	-	7,70,77,445
II	Other Income	16		31,624		9,41,579		
III	Total Revenue (I + II)			7,04,37,379		20,31,57,544		7,70,77,445
IV	Expenses							
	Cost Of Material Consumed	17	16,70,345		4,16,23,456		1,41,90,873	
	Employee Benefits Expenses	18	6,28,93,828		12,00,59,910		3,84,37,782	
	Finance Costs	19	6,26,123		48,91,959		22,24,631	
	Depreciation And Amortization Expenses	9	41,99,377		63,52,233		36,64,579	
	Other Expenses	20	58,19,684		2,60,37,699		1,37,75,083	
	Total Expenses			7,52,09,357		19,89,65,257		7,22,92,949
V	Profit before exceptional and extraordinary items and tax (III-IV)			(47,71,979)		41,92,287		47,84,496
VI	Exceptional Items			-		-		-
VII.	Profit before extraordinary items and tax (V-VI)			(47,71,979)		41,92,287		47,84,496
VIII	Extraordinary items			-		-		-
IX	Profit before tax (VII-VIII)			(47,71,979)		41,92,287		47,84,496
X	Tax expense:							
	(1) Current tax		-		9,43,265		12,29,137	
	(2) Deferred tax		2,02,980		3,09,328		14,262	
				2,02,980		12,52,593		12,43,398
XI	Profit for the period from continuing operations (IX - X)			(49,74,959)		29,39,694		35,41,098
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)			(49,74,959)		29,39,694		35,41,098
XVI	Earnings per equity share:							
	(1) Basic			(1.06)		0.63		0.76
	(2) Diluted			(1.06)		0.63		0.76
	See accompanying notes to the financial statements	21						

For Kaarya Facilities And Services Limited






Vishal Panchal
 Chairman and Managing Director

Vineet Pandey
 Joint Managing Director



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

Review Report to,
The Board of Directors
Kaarya Facilities & Services Limited
Mumbai.

- 1) We have reviewed the accompanying statement of Unaudited Standalone Financial result of **Kaarya Facilities & Services Limited** ("the Company") for the quarter and half year ended September 30, 2020 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind. AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 2) We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed as audit and accordingly, we do not express as audit opinion.

3) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in all material respects in accordance with applicable Indian Accounting Standards ('Ind-AS') prescribed under Section 133 of the Companies Act 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in term of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, read with relevant circulars issued by SEBI, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

A. Kulkarni

Aniket Kulkarni
Proprietor
Membership No: - 127246
Place: Mumbai
Date: 12th November 2020
UDIN: 20127246AAAAHY6340



KAARYA FACILITIES & SERVICES LIMITED
Cash Flow Statement for the Half year ended 30th September 2020

Sr no.	Particulars	For the half year ended 30th September, 2020		For the year ended 31st March, 2020	
		Amount in Rs.		Amount in Rs.	
A	CASH FLOW FROM OPERATING ACTIVITIES				
	(Profit/Loss) before exceptional items, prior period items and tax:		(47,71,979)		41,92,287
	Adjustments for :				
	Depreciation and amortisation	41,99,377		63,52,233	
	Interest Received	(31,624)		(9,41,579)	
	Interest Expense	6,26,123		48,91,959	
	Operating Profit before working capital changes		47,93,876		1,03,02,614
	Adjustments for:		21,897		1,44,94,900
	{Increase}/Decrease in Loans and Advances	2,57,080		(1,35,000)	
	{Increase}/Decrease in Short Term Loans and Advances	(60,07,568)		(1,35,57,785)	
	{Increase}/Decrease in Trade receivables	1,75,00,325		1,27,14,621	
	{Increase}/Decrease in Inventories	10,64,636		(24,55,714)	
	{Increase}/Decrease in Other Non Current Assets	-		(4,81,700)	
	{Increase}/Decrease in Investments	-		-	
	Increase/(Decrease) in Trade payables	(26,58,160)		2,74,010	
	Increase/(Decrease) in Other Liabilities and Provisions	20,35,798		(84,812)	
	Cash generated from Operations		1,21,92,111		(37,26,381)
	Less : Direct taxes paid		1,22,14,007		1,07,68,520
	Net cash from Operating Activities (A)		1,22,14,007		98,25,255
	Prior Period Adjustments (Other than Taxation)				-
	Net cash from Operating Activities (A)		1,22,14,007		98,25,255
B	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of fixed assets		(90,40,177)		(2,73,91,514)
	Proceeds from sale of fixed assets		-		-
	Decrease / (Increase) in Deposits		-		-
	Interest received		31,624		9,41,579
	Dividend received		-		-
	Net Cash used in Investing Activities (B)		(90,08,553)		(2,64,49,935)
C	CASH FLOW FROM FINANCING ACTIVITIES				
	Receipt/(repayment) of Borrowings (net)		(1,72,759)		1,92,00,155
	Interest Paid		(6,26,123)		(48,91,959)
	Proceeds from issue of Equity shares		-		-
	Net cash used Financing Activities (C)		(7,98,882)		1,43,08,196
	Net increase in cash and cash equivalents {A+B+C}		24,06,572		(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		97,57,241		73,50,668

