



Date : 13th November, 2021

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

Ref : Scrip Code – 540756

Sub : Outcome of the Board Meeting held on 13th November, 2021

Dear Sir,

This is to inform you that the Company's Board has in its meeting held on 13th November, 2021 approved the Unaudited Financial Results for the Quarter and half year ended on 30th September, 2021. The aforesaid meeting of the Board of Directors commenced at 11.00 a.m. and concluded at 12.15 p.m.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing a copy of the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2021 along with the Limited Review Report carried out by the Statutory Auditors of the Company.

Kindly take the same on records and acknowledge the receipt.

For Kaarya Facilities And Services Limited



Vineet Pandey
Joint Managing Director
(DIN : 00687215)

Kaarya Facilities and Services Limited
Unit No.115, 1st Floor, Inspire HUB, Situated at Western Heights, J.P. Road, Opp. Gurudwara, 4
Bungalows, Andheri West, Mumbai- 400 058
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KAARYA FACILITIES AND SERVICES LIMITED
UNAUDITED BALANCE SHEET AS AT 30-SEPTEMBER-2021

Sr No	PARTICULARS	Note No.	30-Sep-21		31-Mar-21	
			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	6,20,91,796		6,51,19,715	
	(c) Money received against share warrants		-			
				10,88,43,086		11,18,71,005
2. Share application money pending allotment						
	(To the extent not refundable)			-		-
3. Non-current liabilities						
	(a) Long-term borrowings	3	4,72,12,093		4,77,96,636	
	(b) Deferred Tax liabilities (Net)	4	-		-	
	(c) Other Long term liabilities		-		-	
	(d) Long-term Provisions		-		-	
				4,72,12,093		4,77,96,636
4. Current Liabilities						
	(a) Short term borrowings	5	43,53,367		34,54,125	
	(b) Trade payables	6	36,15,332		18,62,077	
	(c) Other current liabilities	7	2,45,97,280		1,58,90,816	
	(d) Short term provisions	8	15,04,010		17,64,010	
				3,40,69,988		2,29,71,028
	TOTAL			19,01,25,168		18,26,38,669
II ASSETS						
1. Non-current assets						
	(a) Fixed assets	9				
	(i) Tangible assets		4,61,68,746		4,79,49,510	
	(ii) Intangible assets		-		-	
	(iii) Capital work-in-progress		-		-	
	(iv) Intangible assets under development		-		-	
	(b) Non-current investments		-		-	
	(c) Deferred tax assets (net)	4	1,13,864		40,630	
	(d) Long-term loans and advances	10	2,55,000		2,55,000	
	(e) Other non-current assets	10A	(9,89,360)		42,07,640	
				4,55,48,250		5,24,52,781
2. Current assets						
	(a) Current investments	11	-		-	
	(b) Inventories		2,95,93,106		3,05,74,395	
	(c) Trade receivables	12	5,09,05,324		3,66,28,663	
	(d) Cash and Bank Balances, Cash Equivalent	13	1,21,09,652		93,00,073	
	(e) Short-term loans and advances	14	5,19,68,837		5,36,82,758	
	(f) Other current assets		-		-	
				14,45,76,918		13,01,85,889
	TOTAL			19,01,25,168		18,26,38,669
	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-2021

Sr.No	PARTICULARS	Note No.	For the Half Year Ended 30-SEPTEMBER-2021		For the Year Ended 31-MARCH-2021	
			Rs.	Rs.	Rs.	Rs.
I	Revenue from operations: (Net Of Taxes)					
	Sale of Products		-		-	
	Sale of Services	15			17,50,50,716	
	<u>Gross Services</u>					
	Integrated Facilities Management Services		12,10,15,291			
	Project Work Services		12,10,15,291			
	Less: Credit notes		(68,72,051)			
	Less: GST		(1,82,19,410)			
	Net Service Provided			9,59,23,829		
	Other Operating Revenues		-		-	17,50,50,716
II	Other Income	16		-		9,66,707
III	Total Revenue (I + II)			9,59,23,829		17,60,17,423
IV	Expenses					
	Cost Of Material Consumed	17	38,20,872		1,36,26,634	
	Employee Benefits Expenses	18	7,64,22,267		13,07,26,769	
	Finance Costs	19	23,63,636		36,44,917	
	Depreciation And Amortization Expenses	9	50,01,308		1,06,59,966	
	Other Expenses	20	1,14,16,898		1,51,96,209	
	Total Expenses			9,90,24,982		17,38,54,496
V	Profit before exceptional and extraordinary items and tax (III-IV)			(31,01,153)		21,62,927
VI	Exceptional Items			-		-
VII.	Profit before extraordinary items and tax (V-VI)			(31,01,153)		21,62,927
VIII	Extraordinary items			-		-
IX	Profit before tax (VII-VIII)			(31,01,153)		21,62,927
X	Tax expense:					
	(1) Current tax		-		5,60,745	
	(2) Deferred tax		(73,234)		(16,380)	
				(73,234)		5,44,365
XI	Profit for the period from continuing operations (IX - X)			(30,27,918)		16,18,561
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)			(30,27,918)		16,18,561
XVI	Earnings per equity share:					
	(1) Basic			(0.65)		0.35
	(2) Diluted			(0.65)		0.35
	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

KAARYA FACILITIES & SERVICES LIMITED
Cash Flow Statement for the Half year ended 30th September 2021

Sr no.	Particulars	For the half year ended 30th September, 2021		For the year ended 31st March, 2021	
		Amount in Rs.		Amount in Rs.	
A	CASH FLOW FROM OPERATING ACTIVITIES				
	{Profit/Loss} before exceptional items, prior period items and tax:		(31,01,153)		21,62,927
	Adjustments for :				
	Depreciation and amortisation	50,01,308		1,06,59,966	
	Interest Received	-		(9,66,707)	
	Interest Expense	23,63,636		36,44,917	
			73,64,944		1,33,38,176
	Operating Profit before working capital changes		42,63,792		1,55,01,103
	Adjustments for:				
	{Increase}/Decrease in Loans and Advances	-		2,68,000	
	{Increase}/Decrease in Short Term Loans and Advances	17,13,922		(1,23,56,558)	
	{Increase}/Decrease in Trade receivables	(1,42,76,661)		82,95,650	
	{Increase}/Decrease in Inventories	9,81,289		23,13,782	
	{Increase}/Decrease in Other Non Current Assets	51,97,000		(3,06,000)	
	{Increase}/Decrease in Investments	-		-	
Increase/{Decrease} in Trade payables	17,53,254		(59,67,087)		
Increase/{Decrease} in Other Liabilities and Provisions	84,46,464		20,77,712		
		38,15,269		(56,74,501)	
Cash generated from Operations		80,79,061		98,26,602	
Less : Direct taxes paid		-		(5,60,745)	
Net cash from Operating Activities (A)		80,79,061		92,65,857	
Prior Period Adjustments (Other than Taxation)				-	
Net cash from Operating Activities (A)		80,79,061		92,65,857	
B	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of fixed assets		(32,20,544)		(94,85,804)
	Proceeds from sale of fixed assets		-		-
	Decrease / (Increase) in Deposits		-		-
	Interest received		-		9,66,707
	Dividend received		-		-
Net Cash used in Investing Activities (B)		(32,20,544)		(85,19,097)	
C	CASH FLOW FROM FINANCING ACTIVITIES				
	Receipt/{repayment} of Borrowings (net)		3,14,699		48,47,561
	Interest Paid		(23,63,636)		(36,44,917)
	Proceeds from issue of Equity shares		-		-
	Net cash used Financing Activities (C)		(20,48,938)		12,02,644
	Net increase in cash and cash equivalents (A+B+C)		28,09,579		19,49,404
Cash and cash equivalents at the beginning of the year		93,00,073		73,50,668	
Cash and cash equivalents at the end of the year		1,21,09,652		93,00,072	





We would like to bring to your kind notice that previous due date for the payment of Interest / repayment of principal of non-convertible debentures and whether the same has been paid or not; is as mentioned below

Previous Due Dates for payment of Interest and Principal Amount	Date of Payment
30-04-21	30-04-21
31-05-21	31-05-21
30-06-21	30-06-21
31-07-21	31-07-21
31-08-21	31-08-21
30-09-21	30-09-21

Further please note that we have paid the interest and principal amount on due date.

We would request you to consider and take the same on record.

Yours faithfully,

Yours Faithfully,
For Kaarya Facilities And Services Limited



Vineet Pandey
Joint 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.
Tel: 022-28801151 * Email : aniketklk@gmail.com
Website : www.aniketkulkarni.in

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, 2021 (“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

 

Aniket Kulkarni
Proprietor
Membership No: - 127246
Place: Mumbai
Date: 12th November 2021
UDIN: 21127246AAAAVF7058