

November 8<sup>th</sup>, 2021

To,  
The Listing Department,  
National Stock Exchange of India Limited,  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex,  
Bandra (E), Mumbai- 400 051

Dear Sir/Madam,

Sub: Un-audited Financial Results under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure) Regulations, 2015.

Symbol: KAPSTON

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With reference to the above cited subject, please be noted that the Board of Directors at their meeting held on November 08, 2021 approved the Un-audited Financial Results along with the Limited Review Report for the Second quarter and half year ended September 30, 2021.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure) Regulations, 2015, please find enclosed the financial results for the Second quarter and half year ended September 30, 2021 along with the Limited Review Report.

The Board Meeting commenced at 10:15 A.M. and concluded at 12:15 P.M.

This is for your information and records.

Thanking you,

For Kapston Facilities Management Limited

*Vyshali*  
Kinkeri Vyshali

Company Secretary and Compliance Officer

M.No. A66392





**NSVR & ASSOCIATES LLP.,**  
**CHARTERED ACCOUNTANTS**

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

To the Board of Directors of  
**KAPSTON FACILITIES MANAGEMENT LIMITED**

We have reviewed the accompanying statement of unaudited financial results of M/s. **KAPSTON FACILITIES MANAGEMENT LIMITED** ('The Company') for the quarter ended 30<sup>th</sup> September 2021. This statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on these financial statements based on our review

We conducted our review of the Statement in accordance with the Standards 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 results are free from 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 an audit and accordingly we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of the regulation 33 of the SEBI (Listing Obligations and disclosure requirements) regulations, 2015 including the manner in which it is to be disclosed or that it contains any material misstatements..

**For NSVR & ASSOCIATES LLP**  
Chartered Accountants  
FRN: 008801S/S200060

R. Srinivasu  
Partner  
M No : 224033  
UDIN : 21224033AAA VF8449



Place : Hyderabad  
Date : 08.11.2021.

**KAPSTON FACILITIES MANAGEMENT LIMITED**

CIN:L15400TG2009PLC062658

NO.287, MIG-2, IX PHASE, KPHB, KUKATPALLY, HYDERABAD - 500072

Statement of unaudited Balance Sheet for the Half Year Ended 30.09.2021

Rs. in Lakhs

Particulars	Notes	As at September 30,2021	As at March 31,2021
<b>ASSETS</b>			
<b>(1) Non-current assets</b>			
a) Property plant and Equipment	2	797.82	913.22
b) Right of Use Asset	2	313.85	366.16
c) Investment Properties	2(a)	1,121.60	1,121.52
d) Deferred Tax Assets ( Net)	3	311.27	301.26
e) Other Non current Assets			
<b>Total Non current Assets</b>		<b>2,544.54</b>	<b>2,702.16</b>
<b>(2) Current assets</b>			
(a) Inventories	4	285.09	297.21
(b) Financial assets			
(i) Trade receivables	5	7,692.27	6,384.58
(ii) Cash and cash equivalent	6	1,226.24	577.78
(iii) Bank Balance other than (ii) above			
(iv) Other financial assets	7	1,059.33	1,043.71
c) Other current assets	8	1,568.96	1,360.03
<b>Total Current Assets</b>		<b>11,831.88</b>	<b>9,663.30</b>
<b>Total Assets</b>		<b>14,376.42</b>	<b>12,365.46</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
a) Equity Share Capital	9	1,014.41	1,014.41
b) Other Equity	9	4,101.46	4,075.70
		<b>5,115.87</b>	<b>5,090.10</b>
<b>LIABILITIES</b>			
<b>1) Non-current liabilities</b>			
a) Financial Liabilities			
(i) Borrowings	10	1,234.57	1,450.85
(ii) Other Financial Liabilities	11	364.81	409.27
b) Provisions	12	114.03	93.59
<b>Total Non current Liabilities</b>		<b>1,713.41</b>	<b>1,953.70</b>
<b>2) Current liabilities</b>			
a) Financial Liabilities			
i) Borrowings	13	5,277.12	2,992.43
ii) Trade payables	14	151.27	402.11
iii) Other financial liabilities	15	471.30	337.58
b) Other current liabilities	16	1,554.46	1,512.75
c) Provisions	17	93.00	76.79
d) Current Tax Liabilities ( Net)	18		
<b>Total Current Liabilities</b>		<b>7,547.14</b>	<b>5,321.65</b>
<b>Total Liabilities</b>		<b>14,376.42</b>	<b>12,365.46</b>

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## KAPSTON FACILITIES MANAGEMENT LIMITED

CIN:L15400TG2009PLC062658

NO.287, MIG-2, IX PHASE, KPHB, KUKATPALLY, HYDERABAD - 500072

Statement Of Un Audited Financial Results for the Quarter and Half Year Ended 30.09.2021

PARTICULARS	Quarter Ended		Half Year Ended		Rs. In Lakhs
	30.09.2021	30.06.2020	30.09.2020	30.09.2021	31.03.2021
	(Un Audited)	(Un Audited)	(Unaudited)	(Un Audited)	(Audited)
<b>Income:</b>					
Revenue From Operations	6,129.67	5,463.69	4,978.92	11,593.36	21,303.86
Other Income	5.91	5.62	8.89	11.53	38.44
<b>Total Revenue</b>	<b>6,135.58</b>	<b>5,469.31</b>	<b>4,987.81</b>	<b>11,604.89</b>	<b>21,342.30</b>
<b>Expenses:</b>					
Cost of Materials consumed	155.96	106.62	95.99	262.58	383.20
Employee Benefits Expense	5,506.18	4,896.88	4,407.60	10,403.06	18,712.73
Finance costs	163.34	152.30	93.82	315.64	519.66
Depreciation & Amortisation Expense	120.75	116.12	84.61	236.87	357.02
Other Expenses	220.46	150.68	107.14	371.14	554.97
<b>Total Expenses</b>	<b>6,166.69</b>	<b>5,422.60</b>	<b>4,789.17</b>	<b>11,589.29</b>	<b>20,527.59</b>
<b>Profit/(Loss) Before Prior Period Item</b>	<b>(31.11)</b>	<b>46.71</b>	<b>198.64</b>	<b>15.60</b>	<b>814.72</b>
Prior Period Items	-	-	-	-	-
<b>Profit/(Loss) After Prior Period Item</b>	<b>(31.11)</b>	<b>46.71</b>	<b>198.64</b>	<b>15.60</b>	<b>814.72</b>
<b>Profit/(Loss) Before Exceptional and Extraordinary Items and Tax</b>	<b>(31.11)</b>	<b>46.71</b>	<b>198.64</b>	<b>15.60</b>	<b>814.72</b>
Exceptional Items					
<b>Profit/(Loss) Before Extraordinary Items and Tax</b>	<b>(31.11)</b>	<b>46.71</b>	<b>198.64</b>	<b>15.60</b>	<b>814.72</b>
Extraordinary Items					
<b>Profit Before Tax</b>	<b>(31.11)</b>	<b>46.71</b>	<b>198.64</b>	<b>15.60</b>	<b>814.72</b>
Less: Current Tax	-	-	(4.82)	-	157.94
Add: Deferred Tax Expense	(46.35)	36.34	(16.30)	(10.01)	14.99
<b>Profit/(Loss) after tax for the period/year</b>	<b>15.25</b>	<b>10.37</b>	<b>219.76</b>	<b>25.61</b>	<b>641.79</b>
<b>Other comprehensive income (OCI)</b>					
(a) (i) Items that will not be reclassified to profit or loss					97.15
(ii) Tax on items that will not be reclassified to profit or loss					-24.45
(b) (i) Items that will be reclassified to profit or loss					
(ii) Income tax relating to items that will be reclassified to profit or loss					
<b>Total Other Comprehensive income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>72.70</b>
<b>Total Comprehensive income for the period</b>	<b>15.25</b>	<b>10.37</b>	<b>219.76</b>	<b>25.61</b>	<b>714.48</b>
<b>Paid Up Equity Share Capital (Face Value of Rs.,10/- each)</b>	<b>1,014.41</b>	<b>1,014.41</b>	<b>1,014.41</b>	<b>1,014.41</b>	<b>1,014.41</b>
<b>Earnings Per Equity share (Not Annualised)</b>					
(1) Basic	0.15	0.10	2.17	0.25	6.33
(2) Diluted	0.15	0.10	2.17	0.25	6.33

## Notes to the Standalone Financial Results:

- The statement of Financial Results of the company for the Quarter Ended September 30,2021 has been Reviewed by the Audit Committee, and, thereafter approved by Board of directors at its meeting held on November 08,2021.
- The Financial results are reviewed by the Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- The results have been prepared in accordance with the Principles and Procedures of Indian Accounting Standards ("Ind As") as notified under the Companies (Indian Accounting Standard) Rules 2015 as prescribed in section 133 of the Companies act 2013 read with SEBI CircularNo. CIR/CFD/FAC/62/2016 dated July 5, 2016 and other recognized accounting practices and policies.
- The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of financial and non-financial assets. The Company has assessed the carrying amounts based on subsequent events and the state of the business operations during the period of the pandemic and related information including economic forecasts. As a result of this assessment, and based on the current estimates, the Company expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the Company's financial statements may differ from that estimated as at date of approval of these financial results and the Company will continue to closely monitor any material changes to future economic conditions.
- The entire operations of the Company relate to only one segment . Hence, segmental reporting as per IND AS-108 is not made.

Date: 08-11-2021  
Place:Hyderabad

**M/S.KAPSTON FACILITIES MANAGEMENT LIMITED**  
**CIN:L15400TG2009PLC062658**  
**NO.287, MIG-2, IX PHASE, KPHB, KUKATPALLY, HYDERABAD - 500072**  
**Cash flow statement for the Quarter Ended Half Year ended, 2021**

Particulars	Rs .In lakhs	
	As at	As at
	30.09.2021	31.03.2021
	UnAudited	Audited
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net profit before taxation, and extraordinary items	15.60	814.72
Adjusted for :		
Interest debited to P&L A/c	315.64	519.66
Gratuity Provision	37.22	76.78
Profit on Sale Fixed Assets		-
Depreciation	236.87	357.02
<b>Operating profits before working capital changes</b>	<b>605.32</b>	<b>1,768.18</b>
<b>Changes in current assets and liabilities</b>		
Inventories	12.12	(14.35)
Sundry debtors	-1,307.69	47.21
Other current financial and current assets	-21.59	358.55
Sundry Creditors	-250.84	11.74
Other Current /Non current and Financial Liabilities	93.74	70.82
Other Short Term Provisions/Long term Provisions	36.65	(99.50)
<b>Cash generated/(Used) from operations</b>	<b>(832.29)</b>	<b>2,142.65</b>
Income tax paid	202.82	(641.53)
<b>Net cash generated from operating activities</b>	<b>(1,035.10)</b>	<b>1,501.12</b>
<b>B. CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of fixed assets and change in capital wip	-69.23	(285.90)
Sale of Fixed Assets		4.65
<b>Net cash used in investing activities</b>	<b>(69.23)</b>	<b>(281.26)</b>
<b>C. CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
<b>Secured and Unsecured Loans</b>		
Proceeds/(Repayment) of Long Term Borrowings	-216.28	676.65
Proceeds/(Repayment) of short Term Borrowings from other than banks		-
Interest paid	-315.64	(519.66)
Dividend Paid		(101.44)
<b>Net cash generated/(Used) in financing activities</b>	<b>(531.91)</b>	<b>55.55</b>
<b>D. Net increase / (decrease) in cash and cash equivalents</b>	<b>(1,636.25)</b>	<b>1,275.41</b>
<b>E. Cash and cash equivalents at the beginning of the year</b>	<b>-2,414.64</b>	<b>(3,690.05)</b>
<b>F. Cash and cash equivalents at the end of the year</b>	<b>(4,050.89)</b>	<b>(2,414.64)</b>

**Notes:**

**1) Cash and Cash equivalents includes:**

Particulars	As at	As at
	30.09.2021	31.03.2021
Cash on hand	18.60	35.09
<b>Cash Equivalents</b>		
Current accounts	636.98	247.28
Deposit accounts	433.19	158.00
Deposits against Bank Guarantee	137.46	137.41
Short Term Borrowings from banks	-5,277.12	(2,992.43)
	<b>(4,050.89)</b>	<b>(2,414.65)</b>



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