

November 05,2020

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: Financial Statements for the Half year ended September 30,2020.
Ref: Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations,2015.

Symbol: KAPSTON

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, kindly find enclosed the un-audited financial results along with notes for the half year ended September 30, 2020 along with the limited review reports as approved by the Board of Directors.

This is for your information and records.

Thanking you,

For Kapston Facilities Management Limited


Srikanth Kodali
Managing Director
(DIN 02464623)



REGISTERED OFFICE: # 287, MIG – 2, IX Phase, KPHB, Hyderabad, Telangana - 500 072, **Ph:** 98487 78241

CORPORATE OFFICE: Plot # 75, Kavuri Hills, Madhapur, Hyderabad, Telangana - 500034, **Ph:** 98487 78243

Control Room: +91 96 4050 4050 (24X7) **Email:** info@kapstonfm.com **Website:** www.kapstonfm.com

CIN. No. L15400TG2009PLC062658

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 ended 30.09.2020

PARTICULARS	Rs. In Lacs					
	Quarterly			Half yearly		Yearly
	30.09.2020 (Un Audited)	30.06.2020 (Un Audited)	30.09.2019 (Un Audited)	30.09.2020 (Un Audited)	30.09.2019 (Un Audited)	31.03.2020 (Audited)
Income:						
Revenue From Operations	4,978.92	5,147.89	5,362.68	10,126.81	9,780.69	21,339.27
Other Income	8.89	5.99	12.16	14.88	34.03	28.37
Total Revenue	4,987.81	5,153.88	5,374.84	10,141.69	9,814.72	21,367.64
Expenses:						
Cost of Materials consumed	95.99	88.93	103.79	184.91	193.60	445.72
Employee Benefits Expense	4,407.60	4,496.86	4,705.84	8,904.45	8,545.06	18,498.71
Finance costs	93.82	126.46	76.87	220.28	190.90	443.50
Depreciation & Amortisation Expense	84.61	108.93	35.70	193.54	94.15	256.71
Other Expenses	107.14	130.97	123.81	238.11	275.34	669.44
Total Expenses	4,789.17	4,952.14	5,046.01	9,741.31	9,299.06	20,314.07
Profit/(Loss) Before Tax	198.64	201.74	328.83	400.38	515.66	1,053.57
Less: Current Tax	(4.82)	22.43	54.81	17.61	90.32	160.96
Add: Deferred Tax Asset	(16.30)	(39.45)	(173.32)	(55.75)	(177.37)	(171.41)
Profit/(Loss) after tax for the period/year	219.76	218.76	447.33	438.52	602.71	1,064.02
Other comprehensive income (OCI)						
(a) (i) Items that will not be reclassified to profit or loss	-			-	-	(32.06)
(ii) Tax on items that will not be reclassified to profit or loss	-			-	-	8.07
(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	-			-	-	-
Total Other Comprehensive income	0.00	0.00	0.00	0.00	0.00	(23.99)
Total Comprehensive income for the period	219.76	218.76	447.33	438.52	602.71	1,040.03
Paid Up Equity Share Capital (Face Value of Rs.,10/- each)	1,014.41	1,014.41	869.49	1,014.41	869.49	1,014.41
Reserves excluding Revaluation Reserves						3,462.66
Earnings Per Equity share (Not Annualised)						
(1) Basic	2.17	2.16	4.41	4.32	5.94	10.49
(2) Diluted	2.17	2.16	4.41	4.32	5.94	10.49
See accompanying notes to financial results						

For Kapston Facilities Management Limited

Date :05-11-2020
Place : Hyderabad

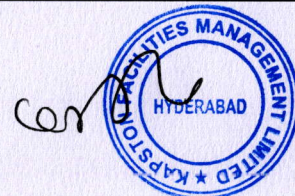
(Signature)
Srikanth Kodali
Managing Director
DIN 02464623



KAPSTON FACILITIES MANAGEMENT LIMITED
CIN:L15400TG2009PLC062658
NO.287, MIG-2, IX PHASE, KPHB, KUKATPALLY, HYDERABAD - 500072
Statement of Asset and liabilities

Rs in Lacs

Particulars	As at Sept 30,2020	As at March 31,2020	As at March 31,2019
	Un Audited	Audited	Audited
ASSETS			
(1) Non-current assets			
a) Property plant and Equipment	1,212.25	1,361.68	326.24
b) Investment Properties	1,117.94	1,114.98	1,076.98
c) Deferred Tax Assets (Net)	396.46	340.70	161.22
d) Other Non current Assets			
Total Non current Assets	2,726.65	2,817.36	1,564.44
(2) Current assets			
(a) Inventories	229.66	282.86	215.85
(b) Financial assets			
(i) Trade receivables	5,092.89	6,431.78	4,153.23
(ii) Cash and cash equivalent	371.63	241.77	212.96
(iii) Bank Balance other than (ii) above	-	-	-
(iv) Other financial assets	1,106.43	1,078.72	797.30
c) Other current assets	1,658.36	1,401.08	682.06
Total Current Assets	8,458.97	9,436.21	6,061.39
Total Assets	11,185.62	12,253.57	7,625.83
EQUITY AND LIABILITIES			
EQUITY			
a) Equity Share Capital	1,014.41	1,014.41	869.49
b) Other Equity	3,901.19	3,462.66	2,567.54
	4,915.59	4,477.07	3,437.03
LIABILITIES			
1) Non-current liabilities			
a) Financial Liabilities			
(i) Borrowings	843.39	847.31	565.78
(ii) Other Financial Liabilities	451.25	488.10	-
b) Provisions	-	-	-
Total Non current Liabilities	1,294.64	1,335.41	565.78
2) Current liabilities			
a) Financial Liabilities			
i) Borrowings	2,878.15	3,931.81	1,850.44
ii) Trade payables	207.37	390.37	185.32
iii) Other financial liabilities	159.15	162.27	162.90
b) Other current liabilities	1,245.57	1,562.45	1,326.49
c) Provisions	244.02	193.09	57.71
d) Current Tax Liabilities (Net)	241.15	201.11	40.15
Total Current Liabilities	4,975.40	6,441.09	3,623.01
Total Liabilities	11,185.62	12,253.57	7,625.83



M/S.KAPSTON FACILITIES MANAGEMENT LIMITED
CIN:L15400TG2009PLC062658
NO.287, MIG-2, IX PHASE, KPHB, KUKATPALLY, HYDERABAD - 500072
Cash flow statement for six months ended 30th Sep 2020

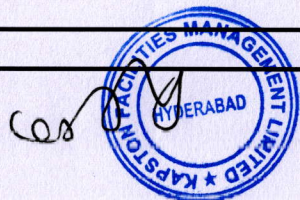
Rs in Lacs

Particulars	As at	As at	As at
	30.09.2020	30.09.2019	31.03.2020
	Un Audited	Un Audited	Audited
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Net profit before taxation, and extraordinary items	400.38	515.66	1,053.57
Adjusted for :			
Interest debited to P&L A/c	220.28	161.48	669.44
Gratuity Provision	51.66	17.96	135.99
Profit on Sale Fixed Assets	-	-1.08	-1.08
Depreciation	193.54	94.15	256.71
Operating profits before working capital changes	865.86	788.17	2,114.63
Changes in current assets and liabilities			
Inventories	53.20	-60.16	-67.01
Sundry debtors	1,338.89	-1,226.36	-2,278.56
Other current financial and current assets	-62.18	-661.33	-589.48
Sundry Creditors	-183.00	-130.89	152.71
Other Current Liabilities and current financial liabilities	-309.27	604.90	234.39
Other Short Term Provisions	-0.72	-	-0.62
Cash generated from operations	1,702.78	-685.67	-433.93
Income tax paid	-201.10	141.58	-410.97
Net cash generated from operating activities	1,501.68	-544.09	-844.90
B. CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of fixed assets and change in capital wip	-47.08	-320.61	-757.44
Sale of Fixed Assets	-	3.79	3.79
Net cash used in investing activities	-47.08	-316.82	-753.66
C. CASH FLOWS FROM FINANCING ACTIVITIES:			
Secured and Unsecured Loans			
Proceeds/(Repayment) of Long Term Borrowings	-51.51	386.61	215.43
Proceeds/(Repayment) of short Term Borrowings from otherthan banks	-	-146.00	-150.00
Interest paid	-220.28	-161.48	-669.44
Net cash generated in financing activities	-271.79	79.13	-604.00
D. Net increase / (decrease) in cash and cash equivalents	1,183.53	-781.76	-2,202.56
E. Cash and cash equivalents at the beginning of the year	-3,690.05	-1,487.49	-1,487.49
F. Cash and cash equivalents at the end of the year	-2,506.51	-2,269.24	-3,690.05

Notes:

1) Cash and Cash equivalents includes:

Particulars	As at	As at	As at
	30.09.2020	30.09.2019	31.03.2020
Cash on hand	29.17	23.36	7.33
Cash Equivalents			
Current accounts	195.05	1,266.43	145.76
Deposit accounts	10.00	-	10.00
Deposits against Bank Guarantee	137.41	73.78	78.67
Short Term Borrowings from banks	(2,878.15)	(3,632.81)	(3,931.81)
	(2,506.51)	(2,269.24)	(3,690.05)



Reconciliation between Equity as per Ind GAAP and Ind AS

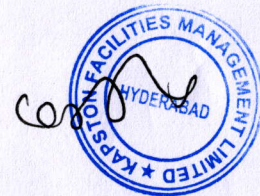
Particulars	As on 31/03/2020	As on 01/04/2019
Equity as per Previous GAAP	4,494.34	3,474.58
Impact on account of deferred taxes	0.80	37.22
Impact on account of restatement of borrowings using EIR method	0.74	0.32
Impact on account of Lease Accounting	17.33	-
Equity as per INDAS	4,477.07	3,437.03

4. The entire operations of the Company relate to only one segment . Hence, segmental reporting as per IND AS-108 is not made.

5. Estimation uncertainty relating to the global health pandemic on COVID-I9

The management has considered the possible effects, if any, that may result from the pandemic relating to COVID - 19 on the carrying amounts of trade receivables and inventories. In assessing the recoverability of receivables, the Company has considered internal and external information upto the date of approval of these financial results including credit reports and economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results and the Company will continue to closely monitor any material changes and future economic conditions.

6. Figures of previous year/ period have been regrouped/recast wherever necessary, in order to make them comparable.



7. During the period the operations (particularly in relation to IT industry) were impacted due to COVID. After the lock-down operations in relation to the industries got normalized except IT, Educational Institutions and Entertainment Industries.

For Kapston Facilities Management Limited

Date : 05-11-2020

Place: Hyderabad



A handwritten signature in black ink, appearing to read "Srikanth Kodali".

Srikanth Kodali
Managing Director
DIN 02464623



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 30th September 2020. 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

R.Srinivasu
Partner

M No : 224033

UDIN : 20224033 AAAA JV1156



Place : Hyderabad

Date : 05.11.2020