



January 24, 2024

**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: Outcome of Board Meeting-24.01.2024

Ref: Regulation 30 & 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Symbol: KAPSTON

With reference to above, we hereby inform that meeting of Board of Directors of the Company was held on January 24, 2024 and approved the Un-Audited Financial Results for the Third quarter and Nine months ended December 31, 2023 along with the limited review report. The same are enclosed and will be made available on the website of the company.

The meeting of the Board commenced at 03.45 P.M and concluded at 05.45 P.M

This is for your information and records.

Thanking you,

For Kapston Services Limited

TRIVENI BANDA Digitally signed by TRIVENI
BANDA
Date: 2024.01.24 17:46:26
+05'30'

**Triveni Banda
Company Secretary and Compliance Officer**

KAPSTON SERVICES LIMITED

(Formerly known as Kapston Facilities Management Limited)

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@kapstonservices.com **Website:** www.kapstonservices.com

CIN. No. L15400TG2009PLC062658

KAPSTON SERVICES LIMITED
CIN:L15400TG2009PLC062658
NO.287, MIG-2, IX PHASE, KPHB, KUKATPALLY, HYDERABAD - 500072
Statement of UnAudited Financial Results for the Quarter and Nine Months Ended 31.12.2023

Rs in Lakhs

SL No	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023 (UnAudited)	30.09.2023 (UnAudited)	31.12.2022 (UnAudited)	31.12.2023 (UnAudited)	31.12.2022 (UnAudited)	31.03.2023 (Audited)
	Income:						
1	a) Revenue From Operations	13706.37	12,839.47	10,758.97	37,860.61	29,291.05	39,896.37
	b) Other Income	40.77	59.57	37.89	111.06	82.83	207.31
	Total Income (a+b)	13,747.13	12,899.05	10,796.86	37,971.67	29,373.88	40,103.68
	Expenses:						
2	a) Cost of Materials consumed	200.03	262.31	225.09	719.25	675.05	793.91
	b) Employee Benefits Expense	12722.70	11,840.44	9,967.57	34,851.45	26,955.20	36,935.49
	c) Finance costs	270.07	266.50	227.98	789.85	655.14	905.52
	d) Depreciation & Amortisation Expense	89.45	75.91	109.18	245.62	329.68	430.40
	e) Other Expenses	236.11	250.85	183.27	725.15	603.00	803.49
	Total Expenses (a+b+c+d+e)	13,518.36	12,696.00	10,713.09	37,331.33	29,218.07	39,868.81
3	Profit/(Loss) Before Prior Period Item	228.77	203.05	83.78	640.34	155.82	234.87
4	Prior Period Items	-	-	-	-	-	-
5	Profit/(Loss) After Prior Period Item (3-4)	228.77	203.05	83.78	640.34	155.82	234.87
6	Profit/(Loss) Before Exceptional and Extraordinary Items and Tax	228.77	203.05	83.78	640.34	155.82	234.87
7	Exceptional Items	-	-	-	-	-	-
8	Profit/(Loss) Before Extraordinary Items and Tax (6-7)	228.77	203.05	83.78	640.34	155.82	234.87
9	Extraordinary Items	-	-	-	-	-	-
10	Profit Before Tax (8-9)	228.77	203.05	83.78	640.34	155.82	234.87
11	Tax Expenses						
	Less: Current Tax	-	-	-	-	-	-
	Add: Deferred Tax Expense	(40.36)	(229.80)	(73.29)	(340.53)	(260.63)	(272.16)
12	Profit/(Loss) after tax for the Period/Year (10-11)	269.13	432.85	157.07	980.88	416.45	507.03
	Other comprehensive income (OCI)						
	(a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	6.44
	(ii) Tax on items that will not be reclassified to profit or loss	-	-	-	-	-	(1.62)
	(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	-	-	-	-	-	-
13	Total Other Comprehensive income	-	-	-	-	-	4.82
14	Total Comprehensive income for the period (12+13)	269.13	432.85	157.07	980.88	416.45	511.85
	Paid Up Equity Share Capital (Face Value of Rs.,10/- each)	1,014.41	1,014.41	1,014.41	1,014.41	1,014.41	1,014.41
	Reserves Excluding Revaluation Reserves						4,851.83
	Earnings Per Equity share (Not Annualised)						
	(1) Basic	2.65	4.27	1.55	9.67	4.11	5.00
	(2) Diluted	2.65	4.27	1.55	9.67	4.11	5.00

Notes to Financial Results:

- The above statement of Unaudited Financial Results of the company for the Nine Months Ended December 31,2023 has been Reviewed by the Audit Committee as considered, and, thereafter approved by Board of directors at its meeting held on January 24, 2024.
- The Company is Principally engaged in providing Security, House Keeping and Staffing Services.
- The above statement of financial Results are prepared in accordance with the Indian Accounting Standards (Ind- AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The Company's Chief Operating Decision Maker (CODM) review the Operations of the Company as a single reportable segment. Hence, segmental reporting as per IND AS-108 is not made.
- The Ind- AS financial results are reviewed by the statutory auditors of the company as per Regulation 33 SEBI (Listing obligations and disclosure) Regulations, 2015.
- Previous Year Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.



Date: 24-01-2024
Place: Hyderabad

K. Srikanth
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 SERVICES LIMITED

We have reviewed the accompanying statement of unaudited financial results of M/s. **KAPSTON SERVICES LIMITED** ('The Company') for the quarter and Nine months ended 31st December 2023. 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/S20000000


R. Srinivasu

Partner

M No : 224033

UDIN : 24224033BKCQXN6933



Place : Hyderabad

Date : 24.01.2024.

NSVR & ASSOCIATES LLP

House No.1-89/1/42, 2nd Floor, Plot No. 41 & 43, Sri Ram Nagar Colony, Kavuri Hills, Guttala Begumpet,
Madhapur, Hyderabad, Telangana - 500081. | Ph: 040 - 23391164, E-mail: info@nsvr.in