



**February 08, 2025**

**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: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.**

Symbol: **KAPSTON**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with NSE Circular No. NSE/CML/2025/02 dated January 02, 2025, we are herewith submitting the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

This is for your information and necessary records.  
Thanking you,

**For Kapston Services Limited**

**Triveni Banda  
Company Secretary and Compliance Officer**

**KAPSTON SERVICES 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, KPFB, KUKATPALLY, HYDERABAD - 500072

Statement of Unaudited Standalone Financial Results for the Nine Months Ended 31.12.2024

(All amount are in Indian Rupees in Lakhs, unless otherwise stated)

S No	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
	<b>Income:</b>						
1	a) Revenue From Operations	18,219.61	16,810.63	13,706.37	50,381.34	37,860.61	52,008.06
	b) Other Income	21.80	23.17	40.77	59.02	111.06	124.85
	<b>Total Income ( a+b)</b>	<b>18,241.41</b>	<b>16,833.80</b>	<b>13,747.14</b>	<b>50,440.36</b>	<b>37,971.67</b>	<b>52,132.91</b>
	<b>Expenses:</b>						
	a) Cost of Materials consumed	159.65	199.60	200.03	583.96	719.25	891.03
2	b) Employee Benefits Expense	16,974.96	15,628.83	12,722.70	46,838.24	34,851.45	47,798.57
	c) Finance costs	334.23	306.26	270.07	920.92	789.85	1,059.79
	d) Depreciation & Amortisation Expense	132.05	109.23	89.45	335.53	245.62	361.71
	e) Other Expenses	272.56	255.79	236.11	769.13	725.15	1,029.33
	<b>Total Expenses (a+b+c+d+e)</b>	<b>17,873.45</b>	<b>16,499.71</b>	<b>13,518.36</b>	<b>49,447.79</b>	<b>37,331.32</b>	<b>51,140.43</b>
3	<b>Profit/(Loss) Before Exceptional item and Tax (1-2)</b>	<b>367.96</b>	<b>334.09</b>	<b>228.78</b>	<b>992.57</b>	<b>640.35</b>	<b>992.49</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(Loss) Before Tax (3-4)</b>	<b>367.96</b>	<b>334.09</b>	<b>228.78</b>	<b>992.57</b>	<b>640.35</b>	<b>992.49</b>
6	<b>Tax Expenses</b>						
	Less: Current Tax	-	-	-	-	-	-
	Add: Deferred Tax	(84.86)	(60.20)	(40.36)	(186.62)	(340.53)	(264.58)
7	<b>Net Profit after tax for the Period (5-6)</b>	<b>452.82</b>	<b>394.29</b>	<b>269.14</b>	<b>1,179.19</b>	<b>980.88</b>	<b>1,257.07</b>
	<b>Other comprehensive income (OCI)</b>						
	(a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	45.82
	(ii) Tax on items that will not be reclassified to profit or loss	-	-	-	-	-	(11.53)
	(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	-	-	-	-	-	-
8	<b>Total Other Comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34.29</b>
9	<b>Total Comprehensive income for the period (7+8)</b>	<b>452.82</b>	<b>394.29</b>	<b>269.14</b>	<b>1,179.19</b>	<b>980.88</b>	<b>1,291.36</b>
	<b>Paid Up Equity Share Capital</b> (Face Value of Rs.5/- each)	<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>1,014.41</b>
	<b>Other Equity excluding Revaluation reserve</b>						<b>6,143.19</b>
	<b>Earnings Per Equity share ( Not Annualised)</b>						
	(1) Basic	2.23	1.94	1.33	5.81	4.83	6.20
	(2) Diluted	2.23	1.94	1.33	5.81	4.83	6.20

Date: 08-02-2025

Place:Hyderabad



K.SRIKANTH

Srikantli Kodali  
(Managing Director)  
DIN 02464623

**KAPSTON SERVICES LIMITED**  
**CIN:L15400TG2009PLC062658**  
**NO.287, MIG-2, IX PHASE, KPHB, KUKATPALLY, HYDERABAD - 500072**  
**Statement of Unaudited Consolidated Financial Results for the Nine Months Ended 31.12.2024**

(All amount are in Indian Rupees in Lakhs, unless otherwise stated)

S No	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
	<b>Income:</b>						
1	a) Revenue From Operations	18,254.94	16,810.63	13,706.37	50,416.66	37,860.61	52,008.06
	b) Other Income	21.80	23.17	40.77	59.02	111.06	124.85
	<b>Total Income (a+b)</b>	<b>18,276.74</b>	<b>16,833.80</b>	<b>13,747.14</b>	<b>50,475.68</b>	<b>37,971.67</b>	<b>52,132.91</b>
	<b>Expenses:</b>						
	a) Cost of Materials consumed	159.65	199.60	200.03	583.96	719.25	891.03
2	b) Employee Benefits Expense	17,009.21	15,628.83	12,722.70	46,872.48	34,851.45	47,798.57
	c) Finance costs	334.51	306.26	270.07	921.20	789.85	1,059.79
	d) Depreciation & Amortisation Expense	132.05	109.23	89.45	335.53	245.62	361.71
	e) Other Expenses	273.33	256.58	236.11	770.70	725.15	1,029.33
	<b>Total Expenses (a+b+c+d+e)</b>	<b>17,908.75</b>	<b>16,500.50</b>	<b>13,518.36</b>	<b>49,483.87</b>	<b>37,331.32</b>	<b>51,140.43</b>
3	<b>Profit/(Loss) Before Exceptional item and Tax (1-2)</b>	<b>367.99</b>	<b>333.30</b>	<b>228.78</b>	<b>991.81</b>	<b>640.35</b>	<b>992.49</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(Loss) Before Tax (3-4)</b>	<b>367.99</b>	<b>333.30</b>	<b>228.78</b>	<b>991.81</b>	<b>640.35</b>	<b>992.49</b>
6	<b>Tax Expenses</b>						
	Less: Current Tax	-	-	-	-	-	-
	Add: Defened Tax	(84.86)	(60.20)	(40.36)	(186.62)	(340.53)	(264.58)
7	<b>Net Profit after tax for the Period (5-6)</b>	<b>452.85</b>	<b>393.49</b>	<b>269.14</b>	<b>1,178.43</b>	<b>980.88</b>	<b>1,257.07</b>
	<b>Other comprehensive income (OCI)</b>						
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	(ii) Tax on items that will not be reclassified to profit or loss	-	-	-	-	-	(11.53)
	(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	-	-	-	-	-	-
8	<b>Total Other Comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34.29</b>
9	<b>Total Comprehensive income for the period (7+8)</b>	<b>452.85</b>	<b>393.49</b>	<b>269.14</b>	<b>1,178.43</b>	<b>980.88</b>	<b>1,291.36</b>
	<b>Paid Up Equity Share Capital</b> (Face Value of Rs.5/- each)	<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>1,014.41</b>
	<b>Other Equity excluding Revaluation reserve</b>						<b>6,143.19</b>
	<b>Earnings Per Equity share ( Not Annualised)</b>						
	(1) Basic	2.23	1.94	1.33	5.81	4.83	6.20
	(2) Diluted	2.23	1.94	1.33	5.81	4.83	6.20

Date: 08-02-2025  
Place:Hyderabad



**K. SRICANTH**  
Srikanth Kodali  
(Managing Director)  
DIN: 02464623

**Notes to Standalone unaudited financial results for the Quarter and Nine Months Ended December 31,2024:**

1. The above statement of Un Audited Financial Results for the Quarter and Nine Months Ended December 31,2024 has been Reviewed by the Audit Committee as considered, and, thereafter approved by Board of directors at its meeting held on February 08, 2025.
2. The above Unaudited Financial Results of the Kapston Services Limited ('the Company') have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI").
3. The Company is Principally engaged in providing Security, House Keeping and Staffing Services. 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.
4. 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.
5. The Shareholders of the Company, had approved the sub-division of one equity share of the face value of Rs 10 each into two equity shares of face value Rs 5 each. The record date for the said sub-division was August 09,2024. The basic and diluted EPS for the prior periods have been restated considering the face value of Rs 5 each in accordance with Ind AS 33- "Earnings per Share" on account of the abovementioned sub-division of equity shares.
6. Previous Year Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.

Place: Hyderabad  
Date: February 08,2025



**K.SRIKANTH**  
Srikanth Kodali  
( Managing Director)  
DIN: 02464623



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

**Review Report to**

The Board of Directors of  
**KAPSTON SERVICES LIMITED**

1. 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 31<sup>st</sup> December 2024. 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.
2. 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. The 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.
3. 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

*Venkat Ratnam Pichikajala*

**VENKATA RATNAM PICHIKAJALA**

Partner

M No : 230675

UDIN: 25230615BMINAR9293



Place: Hyderabad

Date: February 08, 2025

**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



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

**Review Report to**

The Board of Directors of  
**KAPSTON SERVICES LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results for the Quarter and Nine Months ended December 31, 2024 of Kapston Services Limited ("The Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "Group") attached herewith, being submitted by the Parent company Pursuant to the requirements of Regulations 33 of the SEBI (Listing obligations and Disclosure requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the parent's management and approved by the parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of Parent's persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CI R/CFD/CMD 1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The statement includes the results of the following entities.

**Parent:**

(a) Kapston Services Limited

**Subsidiaries:**

- (a) Kapston Manpower services Private Limited
- (b) Kapston Security Services Private Limited

**NSVR & ASSOCIATES LLP**

5. Based on our review conducted and procedures performed 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 aforesaid Indian Accounting Standards ('Ind AS') and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of the subsidiaries, whose unaudited interim financial results and other financial information are as follows;

S No	Name of the company	Quarter Ended December 31, 2024 (Rs. In Lakhs)
1	<b>Kapston Manpower Services Private Limited</b>	
	- Total Assets	58.50
	- Revenue from Operations	35.32
	- Net Profit/(Loss)	(0.37)
	- Comprehensive Income/(Loss)	(0.37)
2	<b>Kapston Security Services Private Limited</b>	
	- Total Assets	0.85
	- Revenue from Operations	-
	- Net Profit/(Loss)	(0.40)
	- Comprehensive Income/(Loss)	(0.40)

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

*P. Venkataratnam*

VENKATA RATNAM PICHKALA  
Partner

M No : 230675

UDIN: 25230675BM/INAS3373.



Place: Hyderabad

Date: February 08, 2025



**A. FINANCIAL RESULTS:** Enclosed as above

**B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.–Not Applicable**

**C. Format for Disclosing Outstanding Default on Loans and Debt Securities–Not Applicable**

**D. Format for Disclosure of Related Party Transactions (Applicable Only for Half-yearly filings i.e., 2nd And 4th quarter) – Not Applicable**

**E. Statement on Impact of Audit Qualifications (for Audit Report with Modified Opinion) Submitted Along with Annual Audited Financial Results (Standalone and Consolidated Separately) (Applicable Only for Annual Filing i.e., 4th quarter) - Not Applicable**

**KAPSTON SERVICES LIMITED**

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

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**CIN. No. L15400TG2009PLC062658**