



November 08, 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- 08.11.2024

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

Symbol: KAPSTON

With reference to above, we hereby inform you that meeting of Board of Directors of the Company was held today (i.e., November 08, 2024) and approved the Un-audited Financial Results (Standalone & consolidated) for the half year and second quarter ended September 30, 2024 along with the limited review report.

The same are enclosed and will be made available on the website of the company.

The meeting commenced at 3.45 P.M and ended at 6.00 P.M.

This is for your information and 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:LI5400TG2009PLC062658

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

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30.09.2024

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

S No	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
	Income:						
1	a) Revenue From Operations	16,810.63	15,351.09	12,839.47	32,161.72	24,154.24	52,008.06
	b) Other Income	23.17	14.05	59.58	37.22	70.29	124.85
	Total Income (a+b)	16,833.80	15,365.14	12,899.05	32,198.95	24,224.54	52,132.91
	Expenses:						
	a) Cost of Materials consumed	199.60	224.71	262.31	424.31	519.23	891.03
2	b) Employee Benefits Expense	15,628.83	14,234.45	11,840.44	29,863.27	22,128.75	47,798.57
	c) Finance costs	306.26	280.43	266.50	586.69	519.78	1,059.79
	d) Depreciation & Amortisation Expense	109.23	94.25	75.90	203.48	156.17	361.71
	e) Other Expenses	255.79	240.79	250.85	496.57	489.04	1,029.33
	Total Expenses (a+b+c+d+e)	16,499.71	15,074.62	12,696.00	31,574.33	23,812.97	51,140.43
3	Profit/(Loss) Before Exceptional item and Tax (1-2)	334.09	290.52	203.05	624.62	411.57	992.49
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) Before Tax (3-4)	334.09	290.52	203.05	624.62	411.57	992.49
6	Tax Expenses						
	Less: Current Tax	-	-	-	-	-	-
	Add: Deferred Tax	(60.20)	(41.56)	(229.80)	(101.76)	(300.17)	(264.58)
7	Net Profit after tax for the Period (5-6)	394.29	332.09	432.85	726.38	711.74	1,257.07
	Other comprehensive income (OCI)						
	(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	Total Other Comprehensive income	-	-	-	-	-	34.29
9	Total Comprehensive income for the period (7+8)	394.29	332.09	432.85	726.38	711.74	1,291.36
	Paid Up Equity Share Capital (Face Value of Rs.5/- each)	1,014.41	1,014.41	1,014.41	1,014.41	1,014.41	1,014.41
	Other Equity excluding Revaluation reserve						6,143.19
	Earnings Per Equity share (Not Annualised)						
	(1) Basic	1.94	1.64	2.13	3.58	3.51	6.20
	(2) Diluted	1.94	1.64	2.13	3.58	3.51	6.20

Date: 08-11-2024

Place:Hyderabad



K.SRIKANTH
Srikanth 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 Quarter and Half Year Ended 30.09.2024

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

S.No	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 (UnAudited)	30.06.2024 (UnAudited)	30.09.2023 (UnAudited)	30.09.2024 (UnAudited)	30.09.2023 (UnAudited)	31.03.2024 (Audited)
	Income:						
1	a) Revenue From Operations	16,810.63	15,351.09	12,839.47	32,161.72	24,154.24	52,008.06
	b) Other Income	23.17	14.05	59.58	37.22	70.29	124.85
	Total Income (a+b)	16,833.80	15,365.14	12,899.05	32,198.95	24,224.54	52,132.91
	Expenses:						
2	a) Cost of Materials consumed	199.60	224.71	262.31	424.31	519.23	891.03
	b) Employee Benefits Expense	15,628.83	14,234.45	11,840.44	29,863.27	22,128.75	47,798.57
	c) Finance costs	306.26	280.43	266.50	586.69	519.78	1,059.79
	d) Depreciation & Amortisation Expense	109.23	94.25	75.90	203.48	156.17	361.71
	e) Other Expenses	256.58	240.79	250.85	497.37	489.04	1,029.33
	Total Expenses (a+b+c+d+e)	16,500.50	15,074.62	12,696.00	31,575.12	23,812.97	51,140.44
3	Profit/(Loss) Before Exceptional item and Tax (1-2)	333.30	290.52	203.05	623.82	411.57	992.48
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) Before Tax (3+4)	333.30	290.52	203.05	623.82	411.57	992.48
6	Tax Expenses						
	Less: Current Tax	-	-	-	-	-	-
	Add: Deferred Tax Expense	(60.20)	(41.56)	(229.80)	(101.76)	(300.17)	(264.58)
7	Net Profit for the Period (5-6)	393.49	332.09	432.85	725.58	711.74	1,257.06
	Attributable to:						
	Shareholders of the company	393.49	332.09	432.85	725.58	711.74	1,257.06
	Non Controlling Interest	-	-	-	-	-	-
8	Other comprehensive income (OCI)						
	(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	-	-	-	-	-	-
	Total other comprehensive income/(loss) net of tax	-	-	-	-	-	34.29
9	Total Comprehensive income/(loss) (7+8)	393.49	332.09	432.85	725.58	711.74	1,291.35
	Attributable to:						
	Shareholders of the company	393.49	332.09	432.85	725.58	711.74	1,291.35
	Non Controlling Interest	-	-	-	-	-	-
10	Paid Up Equity Share Capital (Face Value of Rs.5/- each)	1,014.41	1,014.41	1,014.41	1,014.41	1,014.41	1,014.41
11	Other equity excluding Non-Controlling interest						6,143.19
12	Earnings Per Equity share (Not Annualised)						
	(a) Basic	1.94	1.64	2.13	3.58	3.51	6.20
	(b) Diluted	1.94	1.64	2.13	3.58	3.51	6.20

Date: 08-11-2024
Place:Hyderabad



K.S.RIKANTH
Srikanth Kodali
(Managing Director)
DIN: 02464623

Notes to Standalone unaudited financial results for the Quarter and Half year Ended September 30,2024:

1. The above statement of Un Audited Financial Results for the Quarter and Half Year Ended September 30,2024 has been Reviewed by the Audit Committee as considered, and, thereafter approved by Board of directors at its meeting held on November 08, 2024.
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. During the Quarter under review, the Company has incorporated two wholly owned subsidiaries i.e., Kapston Manpower services Private Limited (Date of Incorporation -July 27,2024) and Kapston Security Services Private Limited (Date of Incorporation- September 16,2024) which have not yet commenced commercial operations. However, in accordance with applicable Indian Accounting Standards (Ind AS), consolidated financial results have been prepared thereto.
7. 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: November 08,2024

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



Kapston Services Limited

CIN:L15400TG2009PLC062658

Standalone Balancesheet as at 30.09.2024

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

S.No	Particulars	As at 30.09.2024	As at 31.03.2024
I	ASSETS		
(1)	Non-current assets		
	(a) Property plant and Equipment	659.70	457.29
	(b) Capital work in Progress	-	-
	(c) Right of Use Asset	842.98	184.30
	(d) Investment Property	1,138.29	1,138.29
	(e) Financial assets		
	(i) Investments	1.00	-
	(ii) Other Financial assets	230.30	162.75
	(f) other Non current asset	200.00	-
	(g) Deferred Tax Assets (Net)	1,069.47	967.71
	Total Non current Assets	4,141.73	2,910.34
(2)	Current assets		
	(a) Inventories	467.78	504.34
	(b) Financial assets		
	(i) Trade receivables	15,333.07	12,677.35
	(ii) Cash and cash equivalent	86.32	55.45
	(iii) Bank Balance other than (ii) above	757.73	636.71
	(iv) Other financial assets	1,523.41	1,800.90
	(c) Other current assets	2,329.12	2,079.14
	Total Current Assets	20,497.43	17,753.88
	Total Assets	24,639.16	20,664.22
II	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	1,014.41	1,014.41
	(b) Other Equity	6,869.57	6,143.19
	Total Equity	7,883.98	7,157.60
	LIABILITIES		
(1)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	475.13	360.47
	(ii) Lease Liabilities	716.59	79.66
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	501.68	388.73
	Total Non current Liabilities	1,693.41	828.86
(2)	Current liabilities		
	(a) Financial Liabilities		
	i) Borrowings	11,550.14	9,655.56
	ii) Lease Liabilities	132.90	126.21
	iii) Trade payables		
	a) Total outstanding due of Micro enterprises and small enterprises	25.48	46.47
	b) Total Outstanding dues of Creditors other than Micro enterprises and small enterprises	173.55	161.82
	iv) Other financial liabilities	1,340.88	1,132.41
	(b) Other current liabilities	1,713.42	1,443.76
	(c) Provisions	125.42	111.53
	Total Current Liabilities	15,061.78	12,677.76
	Total Equity and Liabilities	24,639.16	20,664.22

K. SEIKANATH



Kapston Services Limited

CIN:L15400TG2009PLC062658

Consolidated Balancesheet as at 30.09.2024

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

S.No	Particulars	As at 30.09.2024	As at 31.03.2024
I	ASSETS		
(1)	Non-current assets		
	(a) Property plant and Equipment	659.70	457.29
	(b) Right of Use Asset	842.98	184.30
	(c) Investment Property	1,138.29	1,138.29
	(d) Financial assets		
	(i) Other Financial assets	230.30	162.75
	(e) Other Non current Asset	200.00	-
	(f) Deferred Tax Assets (Net)	1,069.47	967.71
	Total Non current Assets	4,140.73	2,910.34
(2)	Current assets		
	(a) Inventories	467.78	504.34
	(b) Financial assets		
	(i) Trade receivables	15,333.07	12,677.35
	(ii) Cash and cash equivalent	87.32	55.45
	(iii) Bank Balance other than (ii) above	757.73	636.71
	(iv) Other financial assets	1,523.41	1,800.90
	(c) Other current assets	2,329.12	2,079.14
	Total Current Assets	20,498.43	17,753.88
	Total Assets	24,639.16	20,664.22
II	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	1,014.41	1,014.41
	(b) Other Equity	6,868.78	6,143.19
	Equity attributable to equity holders of Parent	7,883.19	7,157.60
	(c) Non - controlling interest	-	-
	Total Equity	7,883.19	7,157.60
	LIABILITIES		
(1)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	475.13	360.47
	(ii) Lease Liabilities	716.59	79.66
	(b) Provisions	501.68	388.73
	Total Non current Liabilities	1,693.41	828.86
(2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	11,550.14	9,655.56
	(ii) Lease Liabilities	132.90	126.21
	(iii) Trade payables		
	a) Total outstanding due of Micro enterprises and small enterprises	25.48	46.47
	b) Total Outstanding dues of Creditors other than Micro enterprises and small enterprises	173.54	161.82
	(iv) Other financial liabilities	1,341.67	1,132.41
	(b) Other current liabilities	1,713.42	1,443.76
	(c) Provisions	125.42	111.53
	Total Current Liabilities	15,062.57	12,677.76
	Total Equity and Liabilities	24,639.16	20,664.22



KAPSTON SERVICES LIMITED

K. SRICANTH
Managing Director

Kapston Services Limited

CIN:L15400TG2009PLC062658

Standalone Statement of cash flow for the Half year Ended 30.09.2024

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

Particulars	For the Half Year Ended	For the Year Ended
	30.09.2024	31.03.2024
A. CASH FLOWS FROM OPERATING ACTIVITIES:		
Net profit before tax	624.63	992.49
Adjusted for :		
Interest debited to P&L A/c	573.33	1,035.69
Interest on Lease Liabilities	13.36	24.10
Gain on termination of Lease	(4.30)	-
Gratuity Provision	150.00	213.42
Depreciation	203.48	361.71
Operating profits before working capital changes	1,560.50	2,627.42
Changes in Working capital		
Increase/(Decrease) in Inventories	36.56	(14.36)
Increase/(Decrease) in Trade Receivables	(2,655.71)	(2,226.33)
Increase/(Decrease) in Other current financial Assets	277.48	(481.87)
Increase/(Decrease) in Other Non current financial Assets	(67.55)	(29.08)
Increase/(Decrease) in Other current Assets	128.48	924.12
Increase/(Decrease) in Trade Payables	(9.26)	9.92
Increase/(Decrease) in Other Financial Liabilities	151.54	42.97
Increase/(Decrease) in Other Current Liabilities	269.65	223.01
Increase/(Decrease) in Long term and short term provisions	(23.16)	(50.49)
Cash generated from operations	(331.45)	1,025.29
Income tax paid	(378.47)	(571.90)
Net cash generated from operating activities	(709.92)	453.39
B. CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant and Equipment	(328.18)	(171.01)
Proceeds from Sale of Property, Plant and Equipment	-	-
Investment in Subsidiaries	(1.00)	-
other Non Current assets	(200.00)	-
Increase/(Decrease) in Other Bank Balances	(121.02)	(62.30)
Net cash Utilised in investing activities	(650.20)	(233.31)
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds/(Repayment) of Long Term Borrowings	114.66	(518.23)
Proceeds/(Repayment) of short Term Borrowings	1,894.58	1,515.18
Interest paid	(516.37)	(1,012.43)
Repayment of Lease Liabilities (Including interest)	(101.89)	(176.05)
Net cash Utilised in financing activities	1,390.99	(191.53)
D. Net increase / (decrease) in cash and cash equivalents	30.87	28.55
E. Cash and cash equivalents at the beginning of the year	55.45	26.90
F. Cash and cash equivalents at the end of the year	86.32	55.45

Notes:

1) Cash and Cash equivalents includes the following for cash flow statements:

Particulars	For the Half Year Ended	For the Year Ended
	30.09.2024	31.03.2024
Cash on hand	24.23	20.28
Current accounts	62.09	35.17
Total	86.32	55.45

a) The above cash flow statements has been prepared under the "Indirect Method" as set out in the Indian Accounting standard (INDAS -7) Statement of cash flows.



K. SRIVANTH

For KAPSTON SERVICES LIMITED

Managing Director

Consolidated Statement of cash flow for the Half year Ended 30.09.2024
(All amount are in Indian Rupees in Lakhs, unless otherwise stated)

Particulars	For the Half Year Ended 30.09.2024	For the Year Ended 31.03.2024
A. CASH FLOWS FROM OPERATING ACTIVITIES:		
Net profit before tax	623.83	992.49
Adjusted for :		
Interest debited to P&L A/c	573.33	1,035.69
Interest on Lease Liabilities	13.36	24.10
Gain on termination of Lease	(4.30)	-
Gratuity Provision	150.00	213.42
Depreciation	203.48	361.71
Operating profits before working capital changes	1,559.70	2,627.42
Changes in Working capital		
Increase/(Decrease) in Inventories	36.56	(14.36)
Increase/(Decrease) in Trade Receivables	(2,655.71)	(2,226.33)
Increase/(Decrease) in Other current financial Assets	277.48	(481.87)
Increase/(Decrease) in Other Non current financial Assets	(67.55)	(29.08)
Increase/(Decrease) in Other current Assets	128.48	924.12
Increase/(Decrease) in Trade Payables	(9.26)	9.92
Increase/(Decrease) in Other Financial Liabilities	152.34	42.97
Increase/(Decrease) in Other Current Liabilities	269.65	223.01
Increase/(Decrease) in Long term and short term provisions	(23.16)	(50.49)
Cash generated from operations	(331.45)	1,025.29
Income tax paid	(378.47)	(571.90)
Net cash generated from operating activities	(709.91)	453.39
B. CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant and Equipment	(328.18)	(171.01)
Proceeds from Sale of Property, Plant and Equipment other Non Current assets	(200.00)	-
Increase/(Decrease) in Other Bank Balances	(121.02)	(62.30)
Net cash Utilised in investing activities	(649.20)	(233.31)
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds/(Repayment) of Long Term Borrowings	114.66	(518.23)
Proceeds/(Repayment) of short Term Borrowings	1,894.58	1,515.18
Interest paid	(516.37)	(1,012.43)
Repayment of Lease Liabilities (Including interest)	(101.89)	(176.05)
Net cash Utilised in financing activities	1,390.99	(191.53)
D. Net increase / (decrease) in cash and cash equivalents	31.87	28.55
E. Cash and cash equivalents at the beginning of the year	55.45	26.90
F. Cash and cash equivalents at the end of the year	87.32	55.45

Notes:

1) Cash and Cash equivalents includes the following for cash flow statements:

Particulars	For the Half Year Ended 30.09.2024	For the Year Ended 31.03.2024
Cash on hand	24.23	20.28
Current accounts	63.09	35.17
Total	87.32	55.45

a) The above cash flow statements has been prepared under the "Indirect Method" as set out in the Indian Accounting standard (INDAS -7) Statement of cash flows.



KAPSTON SERVICES LIMITED
 K. SRIKANTH
 Managing Director



Independent Auditor's Review Report on the Quarterly and Half Year 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 Half Year ended 30th September 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



VENKATA RATNAM PICHIKALA

Partner

M No : 230675

UDIN: **24230675BKBIMT6543**

Place: Hyderabad

Date: November 08,2024



Independent Auditor's Review Report on the Quarterly and Half Year 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 Half year ended September 30, 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



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 September 30,2024 (Rs. In Lakhs)
1	Kapston Manpower Services Private Limited	
	- Total Assets	1.00
	- Revenue from Operations	-
	- Net Profit/(Loss)	(0.42)
	- Comprehensive Income/(Loss)	(0.42)
2	Kapston Security Services Private Limited	
	- Total Assets	-
	- Revenue from Operations	-
	- Net Profit/(Loss)	(0.38)
	- Comprehensive Income/(Loss)	(0.38)

For NSVR & ASSOCIATES LLP

Chartered Accountants

FRN: 008801S/S200060



VENKATA RATNAM PICHIKALA

Partner

M No : 230675

UDIN: 24230675BKBIMU8228

Place: Hyderabad

Date: November 08,2024