



October 20, 2026

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 under Regulation 30 SEBI (LODR) Regulations 2015.

Symbol: KAPSTON

With reference to the above stated subject, we bring to your kind notice that the Board of Directors of the Company at their meeting held on Tuesday, October 20, 2026, inter-alia, had transacted the following items of business:

1. Financial Results and Auditor's Report

Approved the Unaudited standalone and consolidated financial results of the Company for the quarter ended 30 September 2026, duly reviewed and recommended by the Audit Committee, along with Limited Review Report of the Auditors, as annexed herewith as Annexure A.

2. Approved for Sub-division/split of existing Equity Shares of the Company from 1 (One) Equity Share having face value of Rs.5/- (Rupees Five only) each fully paid-up, into 5(Five) Equity Shares having face value of Rs.1/- (Rupees One only) each fully paid-up, subject to the approval of Equity Shareholders of the Company through Postal Ballot - Annexure B.
3. Approved for Alteration of the Capital Clause (Clause V) of the Memorandum of Association of the Company on account of aforesaid sub-division/split of existing Equity Shares by replacing the Capital Clause (V) as:

“The authorised share capital of the Company is Rs. 20,00,00,000/- (Rupees Twenty crores Only) divided into 20,00,00,000 (Twenty crores) Equity Shares of Rs. 1/- (Rupees One Only) each with a power to increase and reduce the capital of the Company, subject to the provisions of the Act.”

4. Approved Postal Ballot notice for seeking consent of the Shareholders for Sub-division/split of existing Equity Shares of the Company from 1 (One) Equity Share having face value of Rs.5/- (Rupees Five only) each fully paid-up, into 5(Five) Equity Shares having face value of Rs.1/- (Rupees One only) each fully paid-up, by way of Ordinary Resolutions. The copy of the notice of Postal Ballot will be submitted to the Stock Exchanges as soon as the same will be sent to the eligible Shareholders.

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



The meeting commenced at 4.00 P.M and ended at 6.00 P.M.

This is for your information and records.

Thanking you,

For Kapston Services Limited

K RAMESHA

Digitally signed by K
RAMESHA
Date: 2026.10.20 18:01:15
+05'30'

K. Ramesha

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

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 Standalone financial results of **M/s. KAPSTON SERVICES LIMITED** ('The Company') for the quarter and Half Year ended 30th September 2026. 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. The Statement which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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 and in compliance with Regulation 33 of the Listing Regulations. 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 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.

4. 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



Pudo

VENKATA RATNAM PICHIKALA
Partner

M No : 230675

UDIN: 26230675DNFETA6926

Place: Hyderabad

Date: October 20, 2026

Kapston Services Limited

CIN:L15400TG2009PLC062658

Standalone Statement of Assets and Liabilities as at 30.09.2026

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

S.No	Particulars		As at 30.09.2026	As at 31.03.2026
I	ASSETS			
(1)	Non-current assets			
	(a) Property plant and Equipment	2	4,291.09	4,126.52
	(b) Capital work in Progress			
	(c) Right of Use Asset	3	847.51	820.81
	(d) Investment Property	4	1,138.29	1,138.29
	(e) Financial assets			
	(i) Investments	5	3.00	3.00
	(ii) Loans	6	563.25	159.05
	(iii) Other Financial assets	7	261.17	254.25
	(f) other Non current asset		-	-
	(g) Deferred Tax Assets (Net)	8	1,755.89	1,607.35
	Total Non current Assets		8,860.19	8,109.26
(2)	Current assets			
	(a) Inventories	9	524.57	482.09
	(b) Financial assets			
	(i) Trade receivables	10	23,528.50	20,466.60
	(ii) Cash and cash equivalent	11	73.37	212.93
	(iii) Bank Balance other than (ii) above	12	1,268.49	1,235.79
	(iv) Other financial assets	13	1,652.80	1,593.26
	(c) Other current assets	14	2,834.21	2,697.15
	Total Current Assets		29,881.94	26,687.83
	Total Assets		38,742.13	34,797.09
II	EQUITY AND LIABILITIES			
	EQUITY			
	(a) Equity Share Capital	15	1,521.61	1,521.61
	(b) Other Equity	16	11,830.57	10,102.19
	Total Equity		13,352.18	11,623.80
	LIABILITIES			
(1)	Non-current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	17	4,066.32	3,114.06
	(ii) Lease Liabilities	18	937.66	658.83
	(iii) Other Financial Liabilities		-	-
	(b) Provisions	19	1,055.49	856.35
	Total Non current Liabilities		6,059.48	4,629.23
(2)	Current liabilities			
	(a) Financial Liabilities			
	i) Borrowings	20	14,702.29	14,310.31
	ii) Lease Liabilities	21	-	231.50
	iii) Trade payables			
	a) Total outstanding due of Micro enterprises and small enterprises	22	-	81.24
	b) Total Outstanding dues of Creditors other than Micro enterprises and small enterprises	22	169.38	168.39
	iv) Other financial liabilities	23	1,294.52	907.34
	(b) Other current liabilities	24	2,216.00	2,261.32
	(c) Provisions	25	948.28	583.96
	Total Current Liabilities		19,330.47	18,544.05
	Total Equity and Liabilities		38,742.13	34,797.09

Date: 20-10-2026

Place:Hyderabad



KAPSTON SERVICES LIMITED

CIN:L15400TG2009PLC062658

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

Statement of Un Audited Standalone Financial Results for the Quarter and Half Year Ended 30.09.2026

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

S No	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Un-Audited)	30.06.2026 (Un-Audited)	30.09.2025 (Un-Audited)	30.09.2026 (Un-Audited)	30.09.2025 (Un-Audited)	31.03.2026 (Audited)
	Income						
1	a) Revenue From Operations	22,317.27	22,012.75	20,989.38	44,330.02	40,008.05	83,032.35
	b) Other Income	31.26	30.44	62.63	61.70	122.78	174.38
	Total Income (a+b)	22,348.53	22,043.19	21,052.02	44,391.72	40,130.83	83,206.73
	Expenses						
2	a) Cost of Materials consumed	207.44	200.26	185.25	407.70	369.53	749.22
	b) Employee Benefits Expense	20,265.38	20,028.45	19,490.24	40,292.32	37,149.31	76,555.42
	c) Finance costs	416.89	393.82	324.71	810.71	655.03	1,429.78
	d) Depreciation & Amortisation Expense	127.74	101.74	93.17	229.48	184.54	402.52
	e) Other Expenses	339.00	346.23	323.20	685.24	589.21	1,334.30
	Total Expenses (a+b+c+d+e)	21,356.46	21,070.50	20,416.57	42,425.46	38,947.62	80,471.24
3	Profit/(Loss) Before Exceptional item and Tax (1-2)	992.07	972.70	635.45	1,966.26	1,183.20	2,735.49
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) Before Tax (3-4)	992.07	972.70	635.45	1,966.26	1,183.20	2,735.49
6	Tax Expenses						
	Less: Current Tax	185.34	178.99	-	364.32	-	253.16
	Add: Deferred Tax	(87.61)	(55.37)	(66.87)	(142.98)	(129.33)	(320.07)
7	Net Profit after tax for the Period (5-6)	894.34	849.08	702.32	1,744.92	1,312.53	2,802.40
	Other comprehensive income (OCI)						
	(a) (i) Items that will not be reclassified to profit or loss	-	(22.10)	(19.63)	(22.10)	(37.48)	(88.39)
	(ii) Tax on items that will not be reclassified to profit or loss	-	5.56	4.94	5.56	9.43	22.25
	(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	-	(16.54)	(14.69)	(16.54)	(28.05)	(66.14)
9	Total Comprehensive income for the period (7+8)	894.34	832.54	687.63	1,728.38	1,284.49	2,736.26
	Paid Up Equity Share Capital (Face Value of Rs.5/- each)	1,521.61	1,521.61	1,014.41	1,521.61	1,014.41	1,521.61
	Other Equity excluding Revaluation reserve						10102.19
	(1) Basic	2.94	2.79	2.31	5.73	4.31	9.21
	(2) Diluted	2.94	2.79	2.31	5.73	4.31	9.21
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)

Date:20-10-2026
Place:Hyderabad

K. Srikanth

Srikanth Kodali
Managing Director
DIN: 02464623

Standalone Statement of cash flow for the Half year Ended 30.09.2026
(All amount are in Indian Rupees in Lakhs, unless otherwise stated)

Particulars	For the Half Year Ended 30.09.2026	For the Year Ended 31.03.2026
A. CASH FLOWS FROM OPERATING ACTIVITIES:		
Net profit before tax	1,966.26	2,735.49
Adjusted for :		
Interest Debited to P&L A/c	762.54	1,348.70
Interest on Lease Liabilities	48.17	81.08
Gain on termination of Lease	-	(5.85)
Gratuity expense	180.00	378.33
Profit on Sale Fixed Assets	-	(1.85)
Depreciation	229.48	402.52
Expected credit loss	70.00	46.64
Operating profits before working capital changes	3,256.45	4,985.07
Changes in Working capital		
Increase/(Decrease) in Inventories	(42.48)	(14.07)
Increase/(Decrease) in Trade Receivables	(3,131.91)	(4,129.82)
Increase/(Decrease) in Other current financial Assets	(59.54)	(51.00)
Increase/(Decrease) in Other Non current financial Assets	(6.92)	(12.06)
Increase/(Decrease) in Other current Assets	231.89	935.08
Increase/(Decrease) in Trade Payables	(80.25)	47.27
Increase/(Decrease) in Other Financial Liabilities	350.90	(339.26)
Increase/(Decrease) in Other Current Liabilities	(45.31)	346.95
Increase/(Decrease) in Long term and short term provisions	(2.95)	(35.85)
Increase/(Decrease) in Other Bank Balances	(32.70)	(378.83)
Cash Utilised for operations	437.18	1,353.49
Income tax paid	(368.95)	(605.81)
Net cash Utilised in operating activities	68.24	747.67
B. CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property,Plant and Equipment	(265.70)	(238.22)
Proceeds from Sale of Property, Plant and Equipment	-	2.50
Investment in Subsidiaries	-	(1.00)
Loans given to subsidiaries	(404.20)	(131.07)
Net cash Utilised in investing activities	(669.90)	(367.79)
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds/(Repayment) of Long Term Borrowings	952.28	(296.48)
Proceeds/(Repayment) of short Term Borrowings	391.98	1,621.65
Interest paid	(726.25)	(1,314.50)
Repayment of Lease Liabilities (Including interest)	(155.88)	(245.08)
Net cash generated from financing activities	462.12	(234.41)
D. Net increase / (decrease) in cash and cash equivalents	(139.54)	145.47
E. Cash and cash equivalents at the beginning of the year	212.93	67.46
F. Cash and cash equivalents at the end of the year	73.38	212.93

Notes:

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

Particulars	For the Half Year Ended 30.09.2026	For the Year Ended 31.03.2026
Cash on hand	10.54	16.36
Current accounts	62.84	196.58
Total	73.38	212.93

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.



Notes to Standalone un-Audited financial results for the Quarter and Half Year Ended September 30,2026:

1. The above Un-audited Financial Results for the Quarter and Half Year Ended September 30,2026 has been Reviewed by the Audit Committee as considered, and, thereafter approved by Board of directors at its meeting held on October 20, 2026.
2. The above Un-audited 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 bonus issue of one equity share for every two shares held of the face value of Rs 5 each. The record date for the said bonus issue was 06th March,2026. The basic and diluted EPS for the prior periods have been restated considering bonus issue in accordance with Ind AS 33- "Earnings per Share" on account of the abovementioned bonus issue 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.

For and on behalf of the Board



Place: Hyderabad
Date: October 20 ,2026

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

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, 2026 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.

S.No	Name of Entity	Relation hip with the Holding Company
1	Kapston Security Services Private Limited	Wholly owned subsidiary
2	Kapston Manpower Services Private Limited	Wholly owned subsidiary
3	Kapston Home Services Private Limited	Subsidiary
4	Kapston Home Products Private Limited	Wholly Owned subsidiary of (3) above

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 Statement includes the Un-audited financial results of three subsidiaries, whose financial statements/financial information reflect the Group's share of total assets of Rs 2389.78 lakhs (Before consolidation adjustments) as at September 30, 2026, the Group's share of total revenue of Rs 373.16 lakhs for Half Year (before consolidation adjustments), the Group's share of net profit after tax of Rs (55.37) lakhs for Half Year (before consolidation adjustments), and the Group's share of total comprehensive income of Rs (55.37) lakhs (before consolidation adjustments) for the Half Year ended September 30, 2026, as considered in the Statement. These financial statements have been reviewed by us in our capacity as the statutory auditors of the respective entities. Accordingly, our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based on our review of such financial statements. Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

For NSVR & ASSOCIATES LLP

Chartered Accountants
 FRN: 008801S/S200060



Pudo

VENKATA RATNAM PICHIKALA

Partner

M No : 230675

UDIN: 26230675ETLVVN5279

Place: Hyderabad

Date: October 20, 2026

NSVR & ASSOCIATES LLP

House No.1-89/1/42, 3rd 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

KAPSTON SERVICES LIMITED

CIN:L15400TG2009PLC062658

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

Statement of Un-Audited Consolidated Financial Results for the Quarter and Half Year Ended 30.09.2026

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

S No	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Un-Audited)	30.06.2026 (Un-Audited)	30.09.2025 (Un-Audited)	30.09.2026 (Un-Audited)	30.09.2025 (Un-Audited)	31.03.2026 (Audited)
	Income						
1	a) Revenue From Operations	22,537.46	22,165.72	21,065.41	44,703.18	40,135.40	83,020.04
	b) Other Income	31.51	22.67	61.87	54.17	121.10	169.06
	Total Income (a+b)	22,568.96	22,188.39	21,127.28	44,757.35	40,256.51	83,189.10
	Expenses						
	a) Cost of Materials consumed	304.54	250.05	185.99	554.59	370.27	744.02
	b) Changes in inventories of Stock in Trade and work-in-progress	(50.00)	(47.79)	-	(97.79)	-	(34.27)
2	c) Employee Benefits Expense	20,442.51	20,142.87	19,560.32	40,585.38	37,266.20	76,641.36
	d) Finance costs	416.89	393.82	325.10	810.71	655.63	1,422.23
	e) Depreciation & Amortisation Expense	129.31	110.16	93.17	239.47	184.54	388.83
	f) Other Expenses	381.58	367.38	324.19	748.96	591.02	1,292.17
	Total Expenses (a+b+c+d+e)	21,624.84	21,216.49	20,488.77	42,841.33	39,067.65	80,454.35
3	Profit/(Loss) Before Exceptional item and Tax (1-2)	944.13	971.90	638.50	1,916.02	1,188.86	2,734.75
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) Before Tax (3-4)	944.13	971.90	638.50	1,916.02	1,188.86	2,734.75
6	Tax Expenses						
	Less: Current Tax	187.40	181.10	-	368.50	-	242.39
	Add: Deferred Tax	(83.94)	(58.09)	(67.02)	(142.03)	(129.63)	(320.81)
7	Net Profit after tax for the Period (5-6)	840.66	848.89	705.52	1,689.55	1,318.49	2,813.17
	Attributable to:						
	Shareholders of the Company	842.04	848.99	705.52	1,691.03	1,318.49	2,813.17
	Non Controlling interest	(1.37)	(0.10)	-	(1.48)	-	(0.00)
	Other comprehensive income (OCI)						
	(a) (i) Items that will not be reclassified to profit or loss	-	(22.10)	(19.63)	(22.10)	(37.48)	(88.39)
	(ii) Tax on items that will not be reclassified to profit or loss	-	5.56	4.94	5.56	9.43	22.25
	(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	-	(16.54)	(14.69)	(16.54)	(28.05)	(66.14)
9	Total Comprehensive income for the period (7+8)	840.66	832.35	690.83	1,673.02	1,290.44	2,747.02
	Attributable to:						
	Shareholders of the Company	842.04	832.45	690.83	1,674.49	1,290.44	2,747.02
	Non Controlling interest	(1.37)	(0.1024)	-	(1.4766)	-	(0.0006)
10	Paid Up Equity Share Capital (Face Value of Rs.5/- each)	1521.61	1521.61	1014.41	1521.61	1014.41	1,521.61
11	Other Equity excluding Revaluation reserve						10113.46
12	Earnings Per Equity share (Face Value of Rs.5/- each)						
	(1) Basic	2.77	2.79	2.32	5.56	4.33	9.24
	(2) Diluted	2.77	2.79	2.32	5.56	4.33	9.24
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)
13	Weighted average equity shares used in computing earnings per equity share						
	Basic	3,04,32,183	3,04,32,183	3,04,32,183	3,04,32,183	3,04,32,183	3,04,32,183
	Diluted	3,04,32,183	3,04,32,183	3,04,32,183	3,04,32,183	3,04,32,183	3,04,32,183

Date: 20-10-2026
Place: Hyderabad



Consolidated Statement of Assets and Liabilities as at 30.09.2026

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

S.No	Particulars	Note No.	As at 30.09.2026	As at 31.03.2026
I	ASSETS			
(1)	Non-current assets			
	(a) Property plant and Equipment	2	4,401.05	4,219.82
	(b) Capital work in Progress		-	-
	(c) Right of Use Asset	3	847.51	820.81
	(d) Intangible Assets Under Development	4	1,635.32	226.29
	(e) Intangible Assets	5	5.85	6.92
	(d) Investment Property	6	1,138.29	1,138.29
	(e) Financial assets		-	-
	(i) Investments	7	-0.00	-
	(ii) Loans	8	-	-
	(iii) Other Financial assets	9	291.11	256.58
	(f) other Non current asset		-	-
	(g) Deferred Tax Assets (Net)	10	1,756.23	1,608.64
	Total Non current Assets		10,075.36	8,277.33
(2)	Current assets			
	(a) Inventories	11	656.63	524.41
	(b) Financial assets		-	-
	(i) Trade receivables	12	23,689.48	20,249.92
	(ii) Cash and cash equivalent	13	280.83	281.22
	(iii) Bank Balance other than (ii) above	14	1,271.60	1,235.99
	(iv) Other financial assets	15	1,654.40	1,593.26
	(c) Other current assets	16	2,937.35	2,730.32
	Total Current Assets		30,490.30	26,615.13
	Total Assets		40,565.66	34,892.46
II	EQUITY AND LIABILITIES			
	EQUITY			
	(a) Equity Share Capital	17	1,521.61	1,521.61
	(b) Other Equity	18	13,489.60	10,113.46
	Total Equity		15,011.20	11,635.07
	Share application money pending allotment		98.00	-
(1)	NON-CONTROLLING INTERESTS		33.50	-0.20
	LIABILITIES			
(2)	Non-current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	19	4,066.32	3,114.06
	(ii) Lease Liabilities	20	937.66	658.83
	(iii) Other Financial Liabilities		-	-
	(b) Provisions	21	1,056.78	857.64
	Total Non current Liabilities		6,060.77	4,630.53
(3)	Current liabilities			
	(a) Financial Liabilities			
	i) Borrowings	22	14,702.47	14,410.50
	ii) Lease Liabilities	23	-	231.50
	iii) Trade payables		-	-
	a) Total outstanding due of Micro enterprises and small enterprises		-	81.24
	b) Total Outstanding dues of Creditors other than Micro enterprises and small enterprises	24	100.57	205.01
	iv) Other financial liabilities	25	1,486.57	918.74
	(b) Other current liabilities	26	2,119.94	2,207.49
	(c) Provisions	27	952.62	572.60
	Total Current Liabilities		19,362.18	18,627.07
	Total Equity and Liabilities		40,565.66	34,892.46

Date: 20-10-2026

Place: Hyderabad

UDIN: 26230675 ETLVVN5279



Kapston Services Limited
CIN:L15400TG2009PLC062658

Consolidated Statement of cash flow for the Half year Ended 30.09.2026
(All amount are in Indian Rupees in Lakhs, unless otherwise stated)

Particulars	For the Half Year Ended 30.09.2026	For the Year Ended 31.03.2026
A. CASH FLOWS FROM OPERATING ACTIVITIES:		
Net profit before tax	1,916.02	2,734.75
Adjusted for :		
Interest debited to P&L A/c	762.54	1,349.62
Interest on Lease Liabilities	48.17	72.61
Gain on termination of Lease	-	(5.85)
Gratuity Provision	180.00	377.46
Profit on Sale Fixed Assets	-	(1.85)
Depreciation	8.43	388.83
Expected credit loss	70.00	46.64
Operating profits before working capital changes	2,985.16	4,962.21
Changes in Working capital		
Increase/(Decrease) in Inventories	(132.22)	(56.39)
Increase/(Decrease) in Trade Receivables	(3,161.49)	(3,893.53)
Increase/(Decrease) in Other current financial Assets	(61.14)	(51.00)
Increase/(Decrease) in Other Non current financial Assets	(34.54)	0.09
Increase/(Decrease) in Other current Assets	163.03	907.30
Increase/(Decrease) in Trade Payables	(185.67)	83.87
Increase/(Decrease) in Other Financial Liabilities	531.54	(331.63)
Increase/(Decrease) in Other Current Liabilities	(87.54)	291.54
Increase/(Decrease) in Long term and short term provisions	8.57	(36.66)
Increase/(Decrease) in Other Bank Balances	(35.61)	(371.47)
Cash Utilised in operations	(9.92)	1,504.33
Income tax paid	(370.05)	(609.80)
Net cash Utilised in operating activities	(379.97)	894.53
B. CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant and Equipment	(419.39)	(331.55)
Purchase of Intangible Assets Under Development	(1,409.03)	(226.29)
Proceeds from Sale of Property, Plant and Equipment	-	2.50
Purchase of Intangible Assets	(0.25)	(7.11)
Net cash Utilised in investing activities	(1,828.67)	(562.44)
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds/(Repayment) of Long Term Borrowings	952.27	(296.47)
Proceeds/(Repayment) of Share Application Money	98.00	-
Receipt of Equity and Preference share Capital	-0.00	-
Receipt of Equity and Preference share Capital related Securites Premium	1,748.13	-
Proceeds/(Repayment) of short Term Borrowings	291.98	1,712.68
Interest paid	(726.25)	(1,315.42)
Repayment of Lease Liabilities (Including interest)	(155.88)	(222.70)
Net cash generated from financing activities	2,208.24	(121.92)
D. Net increase / (decrease) in cash and cash equivalents	(0.39)	210.18
E. Cash and cash equivalents at the beginning of the year	281.22	71.04
F. Cash and cash equivalents at the end of the year	280.83	281.22

Notes:

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

Particulars	For the Half Year Ended 30.09.2026	For the Year Ended 31.03.2026
Cash on hand	10.54	16.36
Current accounts	270.30	264.86
Total	280.83	281.22

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.

Date: 20.10.2026
Place: Hyderabad



Notes to Consolidated Un-audited financial results for the Quarter and Half Year Ended September 30,2026:

1. The above Consolidated Un-audited Financial Results for the Quarter and Half Year Ended September 30,2026 has been Reviewed by the Audit Committee as considered, and, thereafter approved by Board of directors at its meeting held on October 20, 2026.
2. The above Un-audited 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 list of subsidiaries and associates consolidated in these financial statements are given below:

S.No	Name of Entity	Relationship with the Holding Company
1	Kapston Security Services Private Limited	Wholly owned subsidiary
2	Kapston Manpower Services Private Limited	Wholly owned subsidiary
3	Kapston Home Services Private Limited	Subsidiary
4	Kapston Home Products Private Limited	Wholly Owned subsidiary of (3) above

6. The Shareholders of the Company had approved the bonus issue of one equity share for every two shares held of the face value of Rs 5 each. The record date for the said bonus issue was 06th March,2026. The basic and diluted EPS for the prior periods have been restated considering bonus issue in accordance with Ind AS 33- "Earnings per Share" on account of the abovementioned bonus issue of equity shares.



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: October 20, 2026



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



Annexure B.

Disclosure under Regulation 30 of the SEBI (LODR) Regulations, 2015 and SEBI Circular SEBI/HO/CFD/CFD-PoD-1 /P/CIR/2023/123 dated: July 13, 2023

a.	Split ratio	5:1 i.e., existing 1 (One) Equity Share of face value of Rs. 5/- (Rupees Five Only) each fully paid up shall be sub-divided/ split into 5 (Five) Equity Shares of face value of Rs. 1/- (Rupees One Only) each fully paid up.
b.	Rationale behind the split	To enhance liquidity and encourage wider participation of small investors
c.	Pre and post Sub division share capital - authorized, paid-up and subscribed	Pre-Sub division: Authorized Share Capital Rs.20,00,00,000/- (Rupees Twenty Crores Only) divided into 4,00,00,000 (Four Crores) Equity Shares of face value of Rs. 5/- (Rupees Five Only) each. Issued, paid-up and subscribed Share Capital Rs. 15,21,60,915 (Rupees Fifteen Crores Twenty One Lakhs Sixty Thousand Nine Hundred and Fifteen Only) divided into 3,04,32,183 (Three Crore Four Lakh Thirty Two Thousand One Hundred and Eighty Three) Equity Shares of face value of Rs. 5/- (Rupees Five Only) each. Post-Sub division: Authorized Share Capital Rs.20,00,00,000/- (Rupees Twenty Crores Only) divided into 20,00,00,000 (Twenty Crores) Equity Shares of face value of Rs. 1/- (Rupees One Only) each. Issued, paid-up and subscribed Share Capital Rs.15,21,60,915 (Rupees Fifteen Crores Twenty One Lakhs Sixty Thousand Nine Hundred and Fifteen Only) divided into 15,21,60,915 (Fifteen Crores Twenty One Lakhs Sixty Thousand Nine Hundred and Fifteen Only) Equity Shares of face value of Rs. 1/- (Rupees One Only) each.

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



d.	Expected time of completion	About 2 months from the date of shareholders' approval.
e.	Class of shares which are subdivided	Equity shares.
f.	Number of shares of each class pre and post-split	Please refer SI. No. (c) above
g.	Number of shareholders who did not get any shares in consolidation and their pre-consolidation shareholding	Not Applicable.

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