



**May 27, 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 – May 27, 2026**

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

**Symbol: KAPSTON**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we wish to inform that the Board of Directors of the Company, at their meeting held on Wednesday, May 27, 2026, have, inter alia, considered and approved the following:

1. Approved the Audited Financial Results (Standalone & Consolidated) along with the auditor's report for the Financial Year ended 31<sup>st</sup> March, 2026. The same are enclosed herewith and will be made available on the website of the company.

Pursuant to Regulation (33) (3)(d) of the Listing Regulations, we hereby declare that in respect of Audited Financial Results (Standalone & Consolidated) for the financial year ended 31<sup>st</sup> March 2026, the Statutory Auditors have expressed their un-modified opinion(s) on the Audited Financial Results (Standalone & Consolidated). The said declaration is enclosed as **Annexure I**

2. Based on the recommendations of the Audit Committee, approved the appointment of M/s. Sravanthi & Associates, Chartered Accountants, as an Internal Auditor of the Company under Section 138 of Companies Act, 2013 and the relevant rules made thereunder for the financial year 2026-27.

Details in accordance with the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is given in Annexure - II to this letter.

**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 12.30 P.M and ended at 6.10 P.M.

This is for your information and records.

Thanking you,

**For Kapston Services Limited**

**K. Ramesha**  
**Company Secretary and Compliance Officer**  
M. No: A64963

**KAPSTON SERVICES LIMITED**

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**CIN. No. L15400TG2009PLC062658**



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

To  
The Board of Directors  
Kapston Services Limited

### **Report on the audit of Standalone Financial Results**

We have audited the accompanying statement of Annual Standalone financial results of **Kapston Services Limited** ('the company') for the Year ended 31<sup>st</sup> March, 2026 ('the statement') attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India (Comprising of the net profit/loss and other comprehensive income) and other financial information of the company for the Year Ended 31<sup>st</sup> March, 2026.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



**Management's and Board of Director's Responsibilities for the Standalone Financial Results**

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the standalone annual financial statements for the year ended 31<sup>st</sup> March, 2026. This responsibility includes the preparation and presentation of the Statement that gives a true and fair view of the net profit, including other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Ind AS 34, prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India and in compliance with the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for



one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be Influenced. We consider quantitative materiality and qualitative factors in

- (i) planning the scope of our audit work and in evaluating the results of our work and
- (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



**Other Matter:**

The statement includes the results for the quarter ended 31<sup>st</sup> March,2026 being the balancing figure between the audited figures in respect of the full financial year ended 31<sup>st</sup> March,2026 and the Published unaudited Year -to-date figures up to the third quarter of the current Financial Year, which were subjected to a Limited Review by us, as required under Listing Regulations.

Our statement is not modified in respect of the above matter.

**For NSVR & Associates LLP.,**  
Chartered Accountants  
Firm Registration Number: 008801S/S200060



**(Venkata Ratnam Pichikala)**

Partner

Membership No.230675

UDIN: 2623067505IBEK6911

Place: Hyderabad  
Date: 27<sup>th</sup> May,2026.

## KAPSTON SERVICES LIMITED

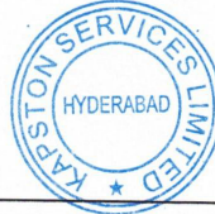
CIN:L15400TG2009PLC062658

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

Statement of Audited Standalone Financial Results for the Quarter &amp; Year Ended 31.03.2026

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

| S No | PARTICULARS   | Quarter Ended           |                            |                         | Year Ended              |                         |
|------|---|-------------------------|----------------------------|-------------------------|-------------------------|-------------------------|
|      |   | 31.03.2026<br>(Audited) | 31.12.2025<br>(Un-Audited) | 31.03.2025<br>(Audited) | 31.03.2026<br>(Audited) | 31.03.2025<br>(Audited) |
|      | <b>Income:</b>  |                         |                            |                         |                         |                         |
| 1    | a) Revenue From Operations  | 21,819.96               | 21,204.35                  | 18,488.84               | 83,032.35               | 68,870.17               |
|      | b) Other Income   | 30.61                   | 21.00                      | 22.44                   | 174.38                  | 81.46                   |
|      | <b>Total Income ( a+b)</b>  | <b>21,850.56</b>        | <b>21,225.35</b>           | <b>18,511.27</b>        | <b>83,206.73</b>        | <b>68,951.64</b>        |
|      | <b>Expenses:</b>  |                         |                            |                         |                         |                         |
| 2    | a) Cost of Materials consumed   | 211.98                  | 167.71                     | 181.15                  | 749.22                  | 765.11                  |
|      | b) Employee Benefits Expense  | 19,751.85               | 19,654.26                  | 17,047.26               | 76,555.42               | 63,885.50               |
|      | c) Finance costs  | 448.71                  | 326.04                     | 333.77                  | 1,429.78                | 1,221.55                |
|      | d) Depreciation & Amortisation Expense  | 115.35                  | 102.63                     | 113.94                  | 402.52                  | 449.47                  |
|      | e) Other Expenses   | 478.92                  | 266.17                     | 323.71                  | 1,334.30                | 1,125.99                |
|      | <b>Total Expenses (a+b+c+d+e)</b>   | <b>21,006.82</b>        | <b>20,516.81</b>           | <b>17,999.83</b>        | <b>80,471.24</b>        | <b>67,447.62</b>        |
| 3    | <b>Profit/(Loss) Before Exceptional item and Tax (1-2)</b>                    | <b>843.75</b>           | <b>708.54</b>              | <b>511.44</b>           | <b>2,735.49</b>         | <b>1,504.02</b>         |
| 4    | Exceptional Items   | -                       | -                          | -                       | -                       | -                       |
| 5    | <b>Profit/(Loss) Before Tax (3-4)</b>   | <b>843.75</b>           | <b>708.54</b>              | <b>511.44</b>           | <b>2,735.49</b>         | <b>1,504.02</b>         |
| 6    | <b>Tax Expenses</b>   |                         |                            |                         |                         |                         |
|      | Less: Current Tax   | 253.16                  | -                          | -                       | 253.16                  | -                       |
|      | Add: Deferred Tax   | (161.46)                | (29.28)                    | (92.74)                 | (320.07)                | (279.36)                |
| 7    | <b>Net Profit after tax for the Period (5-6)</b>                              | <b>752.05</b>           | <b>737.82</b>              | <b>604.18</b>           | <b>2,802.40</b>         | <b>1,783.38</b>         |
|      | <b>Other comprehensive income (OCI)</b>                                       |                         |                            |                         |                         |                         |
|      | (a) (i) Items that will not be reclassified to profit or loss                 | (29.32)                 | (21.59)                    | (71.39)                 | (88.39)                 | (71.39)                 |
|      | (ii) Tax on items that will not be reclassified to profit or loss             | 7.38                    | 5.44                       | 17.97                   | 22.25                   | 17.97                   |
|      | (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>(21.94)</b>          | <b>(16.16)</b>             | <b>(53.42)</b>          | <b>(66.14)</b>          | <b>(53.42)</b>          |
| 9    | <b>Total Comprehensive income for the period (7+8)</b>                        | <b>730.11</b>           | <b>721.66</b>              | <b>550.76</b>           | <b>2,736.26</b>         | <b>1,729.95</b>         |
|      | <b>Paid Up Equity Share Capital<br/>(Face Value of Rs.5/- each)</b>           | <b>1,521.61</b>         | <b>1,014.41</b>            | <b>1,014.41</b>         | <b>1,521.61</b>         | <b>1,014.41</b>         |
|      | <b>Other Equity excluding Revaluation reserve</b>                             |                         |                            |                         | <b>10102.19</b>         | <b>7873.14</b>          |
|      | (1) Basic   | 2.47                    | 2.42                       | 1.99                    | 9.21                    | 5.86                    |
|      | (2) Diluted   | 2.47                    | 2.42                       | 1.99                    | 9.21                    | 5.86                    |
|      |   | (Not Annualised)        | (Not Annualised)           | (Not Annualised)        | (Annualised)            | (Annualised)            |

Date:27.05.2026  
Place:Hyderabad

K.SRIKANTH

Srikanth Kodali  
Managing Director  
DIN: 02464623

**Kapston Services Limited**

CIN:L15400TG2009PLC062658

**Standalone Statement of Assets and Liabilities as at 31.03.2026**

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

| S.No      | Particulars   |    | As at<br>31.03.2026 | As at<br>31.03.2025 |
|-----------|---|----|---------------------|---------------------|
| <b>I</b>  | <b>ASSETS</b>   |    |                     |                     |
| (1)       | <b>Non-current assets</b>   |    |                     |                     |
|           | (a) Property plant and Equipment  | 2  | 4,126.52            | 4,082.78            |
|           | (b) Capital work in Progress  |    | -                   | -                   |
|           | (c) Right of Use Asset  | 3  | 820.81              | 748.78              |
|           | (d) Investment Property   | 4  | 1,138.29            | 1,138.29            |
|           | (e) Financial assets  |    |                     |                     |
|           | (i) Investments   | 5  | 3.00                | 2.00                |
|           | (ii) Loans  | 6  | 159.05              | 27.98               |
|           | (iii) Other Financial assets  | 7  | 254.25              | 242.19              |
|           | (f) other Non current asset   |    | -                   | -                   |
|           | (g) Deferred Tax Assets ( Net)  | 8  | 1,607.35            | 1,265.03            |
|           | <b>Total Non current Assets</b>   |    | <b>8,109.26</b>     | <b>7,507.05</b>     |
| (2)       | <b>Current assets</b>   |    |                     |                     |
|           | (a) Inventories   | 9  | 482.09              | 468.02              |
|           | (b) Financial assets  |    |                     |                     |
|           | (i) Trade receivables   | 10 | 20,466.60           | 16,383.42           |
|           | (ii) Cash and cash equivalent   | 11 | 212.93              | 67.46               |
|           | (iii) Bank Balance other than (ii) above  | 12 | 1,235.79            | 856.97              |
|           | (iv) Other financial assets   | 13 | 1,593.26            | 1,542.26            |
|           | (c) Other current assets  | 14 | 2,697.15            | 3,026.42            |
|           | <b>Total Current Assets</b>   |    | <b>26,687.83</b>    | <b>22,344.54</b>    |
|           | <b>Total Assets</b>   |    | <b>34,797.09</b>    | <b>29,851.59</b>    |
| <b>II</b> | <b>EQUITY AND LIABILITIES</b>   |    |                     |                     |
|           | <b>EQUITY</b>   |    |                     |                     |
|           | (a) Equity Share Capital  | 15 | 1,521.61            | 1,014.41            |
|           | (b) Other Equity  | 16 | 10,102.19           | 7,873.14            |
|           | <b>Total Equity</b>   |    | <b>11,623.80</b>    | <b>8,887.55</b>     |
|           | <b>LIABILITIES</b>  |    |                     |                     |
| (1)       | <b>Non-current liabilities</b>  |    |                     |                     |
|           | (a) Financial Liabilities   |    |                     |                     |
|           | (i) Borrowings  | 17 | 3,114.06            | 3,410.53            |
|           | (ii) Lease Liabilities  | 18 | 658.83              | 635.72              |
|           | (iii) Other Financial Liabilities   |    | -                   | -                   |
|           | (b) Provisions  | 19 | 856.35              | 469.55              |
|           | <b>Total Non current Liabilities</b>  |    | <b>4,629.23</b>     | <b>4,515.80</b>     |
| (2)       | <b>Current liabilities</b>  |    |                     |                     |
|           | (a) Financial Liabilities   |    |                     |                     |
|           | i) Borrowings   | 20 | 14,310.31           | 12,688.65           |
|           | ii) Lease Liabilities   | 21 | 231.50              | 143.75              |
|           | iii) Trade payables   |    |                     |                     |
|           | a) Total outstanding due of Micro enterprises and small enterprises                       | 22 | 81.24               | 26.01               |
|           | b) Total Outstanding dues of Creditors other than Micro enterprises and small enterprises | 22 | 168.39              | 176.34              |
|           | iv) Other financial liabilities   | 23 | 907.34              | 1,212.40            |
|           | (b) Other current liabilities   | 24 | 2,261.32            | 1,914.36            |
|           | (c) Provisions  | 25 | 583.96              | 286.72              |
|           | <b>Total Current Liabilities</b>  |    | <b>18,544.05</b>    | <b>16,448.24</b>    |
|           | <b>Total Equity and Liabilities</b>   |    | <b>34,797.09</b>    | <b>29,851.59</b>    |



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

Date:27.05.2026  
Place:Hyderabad

**Kapston Services Limited**

CIN:L15400TG2009PLC062658

**Standalone Statement of cash flow for the year Ended 31.03.2026**

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

| Particulars  | For the Year Ended<br>31.03.2026 | For the Year Ended<br>31.03.2025 |
|--|----------------------------------|----------------------------------|
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                  |                                  |                                  |
| Net profit before tax  | 2,735.49                         | 1,504.02                         |
| Adjusted for :   |                                  |                                  |
| Interest Debited to P&L A/c                                      | 1,348.70                         | 1,168.95                         |
| Interest on Lease Liabilities                                    | 81.08                            | 52.61                            |
| Gain on termination of Lease                                     | (5.85)                           | (4.30)                           |
| Gratuity expense   | 378.33                           | 243.92                           |
| Profit on Sale Fixed Assets                                      | (1.85)                           | (3.45)                           |
| Depreciation   | 402.52                           | 449.47                           |
| Expected credit loss   | 46.64                            | 31.51                            |
| <b>Operating profits before working capital changes</b>          | <b>4,985.07</b>                  | <b>3,442.72</b>                  |
| <b>Changes in Working capital</b>                                |                                  |                                  |
| Increase/(Decrease) in Inventories                               | (14.07)                          | 36.32                            |
| Increase/(Decrease) in Trade Receivables                         | (4,129.82)                       | (3,737.57)                       |
| Increase/(Decrease) in Other current financial Assets            | (51.00)                          | 258.64                           |
| Increase/(Decrease) in Other Non current financial Assets        | (12.06)                          | (79.44)                          |
| Increase/(Decrease) in Other current Assets                      | 935.08                           | (230.41)                         |
| Increase/(Decrease) in Trade Payables                            | 47.27                            | (5.93)                           |
| Increase/(Decrease) in Other Financial Liabilities               | (339.26)                         | 43.69                            |
| Increase/(Decrease) in Other Current Liabilities                 | 346.95                           | 470.60                           |
| Increase/(Decrease) in Long term and short term provisions       | (35.85)                          | (59.30)                          |
| Increase/(Decrease) in Other Bank Balances                       | (378.83)                         | (220.25)                         |
| <b>Cash Utilised for operations</b>                              | <b>1,353.49</b>                  | <b>(80.93)</b>                   |
| Income tax paid  | (605.81)                         | (716.87)                         |
| <b>Net cash Utilised in operating activities</b>                 | <b>747.67</b>                    | <b>(797.80)</b>                  |
| <b>B. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                  |                                  |                                  |
| Purchase of Property, Plant and Equipment                        | (238.22)                         | (3,909.60)                       |
| Proceeds from Sale of Property, Plant and Equipment              | 2.50                             | 10.00                            |
| Investment in Subsidiaries                                       | (1.00)                           | (2.00)                           |
| Loans given to subsidiaries                                      | (131.07)                         | (27.98)                          |
| <b>Net cash Utilised in investing activities</b>                 | <b>(367.79)</b>                  | <b>(3,929.58)</b>                |
| <b>C. CASH FLOWS FROM FINANCING ACTIVITIES:</b>                  |                                  |                                  |
| Proceeds/(Repayment) of Long Term Borrowings                     | (296.47)                         | 3,050.06                         |
| Proceeds/(Repayment) of short Term Borrowings                    | 1,621.65                         | 3,033.10                         |
| Interest paid  | (1,314.50)                       | (1,132.61)                       |
| Repayment of Lease Liabilities ( Including interest)             | (245.08)                         | (211.15)                         |
| <b>Net cash generated from financing activities</b>              | <b>(234.40)</b>                  | <b>4,739.39</b>                  |
| <b>D. Net increase / (decrease) in cash and cash equivalents</b> | <b>145.48</b>                    | <b>12.01</b>                     |
| E. Cash and cash equivalents at the beginning of the year        | 67.46                            | 55.45                            |
| <b>F. Cash and cash equivalents at the end of the year</b>       | <b>212.94</b>                    | <b>67.46</b>                     |

**Notes:**

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

| Particulars      | For the Year Ended<br>31.03.2026 | For the Year Ended<br>31.03.2025 |
|------------------|----------------------------------|----------------------------------|
| Cash on hand     | 16.36                            | 27.52                            |
| Current accounts | 196.58                           | 39.93                            |
| <b>Total</b>     | <b>212.94</b>                    | <b>67.46</b>                     |

Date: 27.05.2026  
Place:Hyderabad

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



**Notes to Standalone Audited financial results for the Quarter and Financial Year Ended 31<sup>st</sup> March,2026:**

1. The above audited Standalone Financial Results of 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').
2. The aforementioned results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 27<sup>th</sup> May, 2026.
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 06<sup>th</sup> 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.
7. The Statement includes the Results for the Quarter ended 31<sup>st</sup> March, 2026 being the balancing figure between audited figures in respect of the full financial year and year to date figures up to third quarter of the current financial year.

Place: Hyderabad  
Date: 27<sup>th</sup> May,2026



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

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

**To**  
**The Board of Directors**  
**Kapston Services Limited**

**Report on the audit of Consolidated Financial Results**

We have audited the accompanying statement of Annual Consolidated financial results of **Kapston Services Limited** (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as the "Group") ('the company') for the Year ended 31<sup>st</sup> March, 2026 ('the statement') attached herewith, being submitted by the Holding company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) Includes the annual financial results of Holding company and 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  |

- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and



- (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India (Comprising of the net profit/loss and other comprehensive income) and other financial information of the company for the quarter and Year Ended 31 March,2026.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial results for the year ended 31<sup>st</sup> March , 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion

### **Management's and Board of Director's Responsibilities for the Consolidated Financial Results**

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements for the year ended 31<sup>st</sup> March, 2026. This responsibility includes the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit, including other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Ind AS 34, prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 201 5, as amended and other accounting principles generally accepted in India and in compliance the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement,



whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Management and Board of Director of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group

**Auditor's Responsibilities for the Audit of the Consolidated Financial Results.**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit



evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieve fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial statements/financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial statements/financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in sub paragraph no. 1 of the "Other Matters" paragraph in this audit report.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matters**

1. The Statement includes the audited financial results of three subsidiaries and one fellow subsidiary, whose financial statements/financial information reflect the Group's share of total assets of Rs 550.70 lakhs (before consolidation adjustments) as at March 31, 2026, the Group's share of total revenue of Rs 242.33 lakhs (before consolidation adjustments), the Group's share of net profit after tax of Rs (0.53) lakhs (before consolidation adjustments), and the Group's share of total comprehensive income of Rs (0.53) lakhs (before consolidation adjustments) for the year ended March 31, 2026, as considered in the Statement. These financial statements have been audited 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 audit of such financial statements.

Our opinion is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

**Other Matter:**

The statement includes the results for the quarter ended 31<sup>st</sup> March,2026 being the balancing figure between the audited figures in respect of the full financial year ended 31<sup>st</sup> March,2026 and the Published unaudited Year -to-date figures up to the third quarter of the current Financial Year, which were subjected to a Limited Review by us, as required under Listing Regulations.

Our statement is not modified in respect of the above matter.

**For NSVR & Associates LLP.,**  
Chartered Accountants  
Firm Registration Number: 008801S/S200060



**(Venkata Ratnam Pichikala)**

Partner

Membership No.230675

UDIN: 26230675VOCAHT9995

Place: Hyderabad

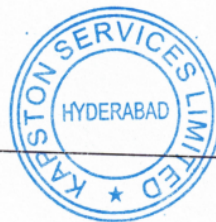
Date: 27<sup>th</sup> May,2026

**KAPSTON SERVICES LIMITED**  
**CIN:LI5400TG2009PLC062658**  
**NO.287, MIG-2, IX PHASE, KPHB, KUKATPALLY, HYDERABAD - 500072**  
**Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31.03.2026**

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

| S No | PARTICULARS   | Quarter Ended           |                            |                         | Year Ended              |                         |
|------|---|-------------------------|----------------------------|-------------------------|-------------------------|-------------------------|
|      |   | 31.03.2026<br>(Audited) | 31.12.2025<br>(Un-Audited) | 31.03.2025<br>(Audited) | 31.03.2026<br>(Audited) | 31.03.2025<br>(Audited) |
|      | <b>Income:</b>  |                         |                            |                         |                         |                         |
| 1    | a) Revenue From Operations  | 21,619.11               | 21,265.52                  | 18,526.51               | 83,020.04               | 68,943.16               |
|      | b) Other Income   | 28.28                   | 19.67                      | 20.99                   | 169.06                  | 80.01                   |
|      | <b>Total Income ( a+b)</b>  | <b>21,647.39</b>        | <b>21,285.19</b>           | <b>18,547.50</b>        | <b>83,189.10</b>        | <b>69,023.18</b>        |
|      | <b>Expenses:</b>  |                         |                            |                         |                         |                         |
|      | a) Cost of Materials consumed   | 200.93                  | 172.83                     | 181.15                  | 744.02                  | 765.11                  |
| 2    | b) Changes in inventories of Stock in Trade and work-in-progress                  | (34.27)                 | -                          | -                       | (34.27)                 | -                       |
|      | c) Employee Benefits Expense  | 19,673.09               | 19,702.07                  | 17,078.94               | 75,641.36               | 63,951.42               |
|      | d) Finance costs  | 440.50                  | 326.11                     | 333.80                  | 1,422.23                | 1,221.58                |
|      | e) Depreciation & Amortisation Expense  | 101.66                  | 102.63                     | 113.94                  | 388.83                  | 449.47                  |
|      | f) Other Expenses   | 433.07                  | 268.08                     | 327.51                  | 1,292.17                | 1,131.64                |
|      | <b>Total Expenses (a+b+c+d+e)</b>   | <b>20,814.98</b>        | <b>20,571.72</b>           | <b>18,035.34</b>        | <b>80,454.35</b>        | <b>67,519.22</b>        |
| 3    | <b>Profit/(Loss) Before Exceptional item and Tax (1-2)</b>                        | <b>832.42</b>           | <b>713.47</b>              | <b>512.16</b>           | <b>2,734.75</b>         | <b>1,503.95</b>         |
| 4    | Exceptional Items   | -                       | -                          | -                       | -                       | -                       |
| 5    | <b>Profit/(Loss) Before Tax (3-4)</b>   | <b>832.42</b>           | <b>713.47</b>              | <b>512.16</b>           | <b>2,734.75</b>         | <b>1,503.95</b>         |
| 6    | <b>Tax Expenses</b>   |                         |                            |                         |                         |                         |
|      | Less: Current Tax   | 242.39                  | -                          | 0.21                    | 242.39                  | 0.21                    |
|      | Add: Deferred Tax   | (161.75)                | (29.45)                    | (93.29)                 | (320.81)                | (279.90)                |
| 7    | <b>Net Profit after tax for the Period (5-6)</b>                                  | <b>751.78</b>           | <b>742.90</b>              | <b>605.24</b>           | <b>2,813.17</b>         | <b>1,783.65</b>         |
|      | <b>Attributable to:</b>   |                         |                            |                         |                         |                         |
|      | Shareholders of the Company   | 752.00                  | 742.90                     | 605.24                  | 2,813.39                | 1,783.65                |
|      | Non Controlling interest  | (0.23)                  | -                          | -                       | (0.23)                  | -                       |
|      | <b>Other comprehensive income (OCI)</b>   |                         |                            |                         |                         |                         |
|      | (a) (i) Items that will not be reclassified to profit or loss                     | (29.32)                 | (21.59)                    | (71.39)                 | (88.39)                 | (71.39)                 |
|      | (ii) Tax on items that will not be reclassified to profit or loss                 | 7.38                    | 5.43                       | 17.97                   | 22.25                   | 17.97                   |
|      | (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>(21.94)</b>          | <b>(16.16)</b>             | <b>(53.42)</b>          | <b>(66.14)</b>          | <b>(53.42)</b>          |
| 9    | <b>Total Comprehensive income for the period (7+8)</b>                            | <b>729.84</b>           | <b>726.74</b>              | <b>551.82</b>           | <b>2,747.02</b>         | <b>1,730.23</b>         |
|      | <b>Attributable to:</b>   |                         |                            |                         |                         |                         |
|      | Shareholders of the Company   | 730.06                  | 726.74                     | 551.82                  | 2,747.25                | 1,730.23                |
|      | Non Controlling interest  | (0.23)                  | -                          | -                       | (0.23)                  | -                       |
| 10   | <b>Paid Up Equity Share Capital<br/>(Face Value of Rs.5/- each)</b>               | <b>1,521.61</b>         | <b>1,014.41</b>            | <b>1,014.41</b>         | <b>1,521.61</b>         | <b>1,014.41</b>         |
| 11   | <b>Other Equity excluding Revaluation reserve</b>                                 |                         |                            |                         | <b>1,011.32</b>         | <b>787.34</b>           |
| 12   | <b>Earnings Per Equity share (Face Value of Rs.5/- each)</b>                      |                         |                            |                         |                         |                         |
|      | (1) Basic   | 2.47                    | 2.44                       | 1.99                    | 9.24                    | 5.86                    |
|      | (2) Diluted   | 2.47                    | 2.44                       | 1.99                    | 9.24                    | 5.86                    |
| 13   | <b>Weighted average equity shares used in computing earnings per equity share</b> |                         |                            |                         |                         |                         |
|      | Basic   | 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             |

Date: 27.05.2026  
Place: Hyderabad



**K. Srikanth**

Srikanth Kodali  
Managing Director  
DIN: 02464623

**Kapston Services Limited**

CIN:L15400TG2009PLC062658

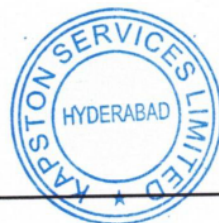
**Consolidated Statement of Assets and Liabilities as at 31.03.2026**

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

| S.No      | Particulars   | Note No. | As at            |                  |
|-----------|---|----------|------------------|------------------|
|           |   |          | 31.03.2026       | 31.03.2025       |
| <b>I</b>  | <b>ASSETS</b>   |          |                  |                  |
| (1)       | <b>Non-current assets</b>   |          |                  |                  |
|           | (a) Property plant and Equipment  | 2        | 4,219.82         | 4,082.78         |
|           | (b) Capital work in Progress  |          | -                |                  |
|           | (c) Right of Use Asset  | 3        | 820.81           | 748.78           |
|           | (d) Intangible Assets Under Development   | 4        | 226.29           |                  |
|           | (e) Intangible Assets   | 5        | 6.92             |                  |
|           | (d) Investment Property   | 6        | 1,138.29         | 1,138.29         |
|           | (e) Financial assets  |          |                  |                  |
|           | (i) Investments   | 7        | -                | -                |
|           | (ii) Loans  | 8        | -                | -                |
|           | (iii) Other Financial assets  | 9        | 256.58           | 256.66           |
|           | (f) other Non current asset   |          |                  |                  |
|           | (g) Deferred Tax Assets ( Net)  | 10       | 1,608.64         | 1,265.58         |
|           | <b>Total Non current Assets</b>   |          | <b>8,277.33</b>  | <b>7,492.09</b>  |
| (2)       | <b>Current assets</b>   | 11       | 524.41           | 468.02           |
|           | (a) Inventories   |          |                  |                  |
|           | (b) Financial assets  |          |                  |                  |
|           | (i) Trade receivables   | 12       | 20,249.92        | 16,403.03        |
|           | (ii) Cash and cash equivalent   | 13       | 281.22           | 71.03            |
|           | (iii) Bank Balance other than (ii) above  | 14       | 1,235.99         | 864.53           |
|           | (iv) Other financial assets   | 15       | 1,593.26         | 1,542.26         |
|           | (c) Other current assets  | 16       | 2,730.32         | 3,027.83         |
|           | <b>Total Current Assets</b>   |          | <b>26,615.13</b> | <b>22,376.70</b> |
|           | <b>Total Assets</b>   |          | <b>34,892.46</b> | <b>29,868.79</b> |
| <b>II</b> | <b>EQUITY AND LIABILITIES</b>   |          |                  |                  |
|           | <b>EQUITY</b>   |          |                  |                  |
|           | (a) Equity Share Capital  | 17       | 1,521.63         | 1,014.41         |
|           | (b) Other Equity  | 18       | 10,113.23        | 7,873.41         |
|           | <b>Total Equity</b>   |          | <b>11,634.86</b> | <b>8,887.82</b>  |
|           | <b>LIABILITIES</b>  |          |                  |                  |
| (1)       | <b>Non-current liabilities</b>  |          |                  |                  |
|           | (a) Financial Liabilities   |          |                  |                  |
|           | (i) Borrowings  | 19       | 3,114.06         | 3,410.53         |
|           | (ii) Lease Liabilities  | 20       | 658.83           | 635.72           |
|           | (iii) Other Financial Liabilities   |          | -                | -                |
|           | (b) Provisions  | 21       | 857.64           | 471.72           |
|           | <b>Total Non current Liabilities</b>  |          | <b>4,630.53</b>  | <b>4,517.97</b>  |
| (2)       | <b>Current liabilities</b>  |          |                  |                  |
|           | (a) Financial Liabilities   |          |                  |                  |
|           | i) Borrowings   | 22       | 14,410.50        | 12,697.82        |
|           | ii) Lease Liabilities   | 23       | 231.50           | 143.75           |
|           | iii) Trade payables   |          |                  |                  |
|           | a) Total outstanding due of Micro enterprises and small enterprises                       |          | 81.24            | 26.01            |
|           | b) Total Outstanding dues of Creditors other than Micro enterprises and small enterprises | 24       | 205.01           | 176.37           |
|           | iv) Other financial liabilities   | 25       | 918.74           | 1,216.17         |
|           | (b) Other current liabilities   | 26       | 2,207.49         | 1,915.95         |
|           | (c) Provisions  | 27       | 572.60           | 286.93           |
|           | <b>Total Current Liabilities</b>  |          | <b>18,627.07</b> | <b>16,463.00</b> |
|           | <b>Total Equity and Liabilities</b>   |          | <b>34,892.46</b> | <b>29,868.79</b> |

Date: 27.05.2026

Place:Hyderabad

**K. SRICANTH****Srikanth Kodali**

Managing Director

DIN: 02464623

**Kapston Services Limited**  
**CIN:L15400TG2009PLC062658**  
**Consolidated Statement of cash flow for the year Ended 31.03.2026**  
(All amount are in Indian Rupees in Lakhs, unless otherwise stated)

| Particulars  | For the Year Ended<br>31.03.2026 | For the Year Ended<br>31.03.2025 |
|--|----------------------------------|----------------------------------|
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>                  | 2,734.75                         | 1,503.95                         |
| Net profit before tax  |                                  |                                  |
| Adjusted for :   | 1,349.62                         | 1,168.97                         |
| Interest debited to P&L A/c                                      | 72.61                            | 52.61                            |
| Interest on Lease Liabilities                                    | (5.85)                           | (4.30)                           |
| Gain on termination of Lease                                     | 377.46                           | 246.08                           |
| Gratuity Provision   | (1.85)                           | (3.45)                           |
| Profit on Sale Fixed Assets                                      | 388.83                           | 449.47                           |
| Depreciation   | 46.64                            | 31.51                            |
| Expected credit loss   | <b>4,962.21</b>                  | <b>3,444.85</b>                  |
| <b>Operating profits before working capital changes</b>          |                                  |                                  |
| <b>Changes in Working capital</b>                                | (56.39)                          | 36.32                            |
| Increase/(Decrease) in Inventories                               | (3,893.53)                       | (3,757.18)                       |
| Increase/(Decrease) in Trade Receivables                         | (51.00)                          | 258.64                           |
| Increase/(Decrease) in Other current financial Assets            | 0.09                             | (93.91)                          |
| Increase/(Decrease) in Other Non current financial Assets        | 907.30                           | (231.82)                         |
| Increase/(Decrease) in Other current Assets                      | 83.87                            | (5.91)                           |
| Increase/(Decrease) in Trade Payables                            | (331.63)                         | 47.47                            |
| Increase/(Decrease) in Other Financial Liabilities               | 291.54                           | 472.19                           |
| Increase/(Decrease) in Other Current Liabilities                 | (36.66)                          | (59.30)                          |
| Increase/(Decrease) in Long term and short term provisions       | (371.47)                         | (227.81)                         |
| Increase/(Decrease) in Other Bank Balances                       | <b>1,504.33</b>                  | <b>(116.47)</b>                  |
| <b>Cash Utilised in operations</b>                               | (609.80)                         | (716.87)                         |
| Income tax paid  | <b>894.53</b>                    | <b>(833.33)</b>                  |
| <b>Net cash Utilised in operating activities</b>                 |                                  |                                  |
| <b>B. CASH FLOWS FROM INVESTING ACTIVITIES:</b>                  |                                  |                                  |
| Purchase of Property, Plant and Equipment                        | (331.55)                         | (3,909.60)                       |
| Purchase of Intangible Assets Under Development                  | (226.29)                         | -                                |
| Proceeds from Sale of Property, Plant and Equipment              | 2.50                             | 10.00                            |
| Purchase of Intangible Assets                                    | (7.11)                           | -                                |
| <b>Net cash Utilised in investing activities</b>                 | <b>(562.44)</b>                  | <b>(3,899.60)</b>                |
| <b>C. CASH FLOWS FROM FINANCING ACTIVITIES:</b>                  |                                  |                                  |
| Proceeds/(Repayment) of Long Term Borrowings                     | (296.47)                         | 3,050.06                         |
| Proceeds/(Repayment) of short Term Borrowings                    | 1,712.68                         | 3,042.26                         |
| Interest paid  | (1,315.42)                       | (1,132.64)                       |
| Repayment of Lease Liabilities ( Including interest)             | (222.70)                         | (211.16)                         |
| <b>Net cash generated from financing activities</b>              | <b>(121.92)</b>                  | <b>4,748.52</b>                  |
| <b>D. Net increase / (decrease) in cash and cash equivalents</b> | 210.18                           | 15.59                            |
| E. Cash and cash equivalents at the beginning of the year        | 71.04                            | 55.45                            |
| <b>F. Cash and cash equivalents at the end of the year</b>       | <b>281.22</b>                    | <b>71.04</b>                     |

**Notes:**

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

| Particulars      | For the Year Ended<br>31.03.2026 | For the Year Ended<br>31.03.2025 |
|------------------|----------------------------------|----------------------------------|
| Cash on hand     | 16.36                            | 27.52                            |
| Current accounts | 264.86                           | 43.51                            |
| <b>Total</b>     | <b>281.22</b>                    | <b>71.04</b>                     |

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: 27.05.2026  
Place: Hyderabad



**K. SRIKANATH**  
**Srikanth Kodali**  
Managing Director  
DIN: 02464623

**Notes to Consolidated Audited financial results for the Quarter and Financial Year Ended 31<sup>st</sup> March,2026:**

1. The above audited Consolidated Financial Results of the Kapston Services Limited ( the Company') and its subsidiaries (collectively " the Group") 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').
2. The aforementioned results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 27<sup>th</sup> May, 2026
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 figures of the last quarter are the balancing figures between audited figures in respect of the full financial year up to 31<sup>st</sup> March 2026 and the unaudited published year-to-date figures up to 31<sup>st</sup> December 2025 being the date of the end of the third quarter of the financial year which were subjected to a limited review.
6. During the Year, the Company has incorporated one wholly owned subsidiary, **Kapston Home Services Private Limited** (incorporated on 05<sup>th</sup> February 2026), and one fellow subsidiary, **Kapston Home Products Private Limited** (a subsidiary of Kapston Home Services Private Limited, incorporated on 23<sup>th</sup> February 2026). In accordance with the requirements of Indian Accounting Standards (Ind AS), the financial results of both subsidiaries have been duly consolidated in the Company's consolidated financial statements.
7. The list of subsidiaries consolidated in the financial statements are given below:

| <b>S.No</b> | <b>Name of Entity</b>                     | <b>Relationship</b> |
|-------------|---|---------------------|
| 1           | Kapston Security Services Private Limited | Subsidiary          |
| 2           | Kapston Manpower Services Private Limited | Subsidiary          |
| 3           | Kapston Home Services Private Limited     | Subsidiary          |
| 4           | Kapston Home Products Private Limited     | Fellow subsidiary   |

8. 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 06<sup>th</sup> 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.

9. 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: 27<sup>th</sup> May, 2026



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



**Annexure-I**

**May 27, 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: Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Declaration in respect of Audit Reports with unmodified opinion for the financial year ended March 31, 2026**

**Symbol: KAPSTON**

We hereby declare that the Statutory Auditors of the Company, M/s. NSVR & Associates LLP, Chartered Accountants, have issued Audit Reports with unmodified opinion on audited financial results (Standalone & Consolidated) for the quarter and year ended March 31, 2026.

Kindly take the same on record and acknowledge the receipt.

Thanking you,

**For Kapston Services Limited**

**Srikanth Kodali**  
**Managing Director**  
**(DIN:02464623)**

**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**



**Annexure-II**

**Details with respect to the Appointment of an Internal Auditor in terms of Regulation 30 read with Schedule III of (Listing Obligations and Disclosure Requirements) 2015 and SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is given below:**

| <b>Sr. No.</b> | <b>Particulars</b>   | <b>Details</b>   |
|----------------|--|--|
| <b>1</b>       | Details of Internal Auditor  | M/s. Sravanthi & Associates, Chartered Accountants   |
| <b>2</b>       | Reason for Change viz. appointment, resignation, removal, death or otherwise | Re-appointment as the Internal Auditor of the company  |
| <b>3</b>       | Date of appointment/cessation (as applicable) & term of appointment          | Appointed as the Internal Auditors of the Company for the financial year 2026-27.  |
| <b>4</b>       | Brief Profile (in case of appointment)                                       | <p>M/s. Sravanthi &amp; Associates, Chartered Accountants is a mid-sized, progressive auditing firm offering a wide range of cost-effective and comprehensive solutions to businesses.</p> <p>Their services include Audit and Assurance, Internal Financial Control Review, and Ind-AS Convergence,</p> |
| <b>5</b>       | Disclosure of Relationships (in case of appointment)                         | Not Applicable   |

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**CIN. No. L15400TG2009PLC062658**