

Balance Sheet

(In ₹ lakh)

Particulars	Half Year Ended 30th Sep,2025 (unaudited)	As at 31st Mar, 2025 (Audited)
ASSETS		
1. Non-current Assets		
(A) Property, Plant and Equipment	402.62	409.38
(B) Capital Work-in-progress	643.23	25.90
(C) Financial Assets		
(i) Investments	2,421.76	3,289.83
(ii) Deposits	20.39	39.01
(D) Deferred Tax Assets (Net)	34.16	40.53
(E) Other Non-current Assets	-	-
Total for Non-current Assets	3,522.17	3,804.66
2. Current Assets		
(A) Inventories	1.37	1.04
(B) Financial Assets		
(i) Trade Receivables	2,770.69	2,353.48
(ii) Cash and Cash Equivalents	258.61	353.23
(iii) Deposits	23.56	30.11
(C) Current Tax Assets (Net)	438.69	218.49
(D) Other Current Assets	70.66	74.23
Total for Current Assets	3,563.57	3,030.59
TOTAL ASSETS	7,085.74	6,835.25

EQUITY AND LIABILITIES

EQUITY

(A) Equity Share Capital	1,332.85	1,332.85
(B) Other Equity	3,615.28	3,363.36
Total for Equity	4,948.13	4,696.21

LIABILITIES

1. Non-Current Liabilities

(A) Financial Liabilities		
(i) Bank Loan	41.86	47.29
(ii) Lease Liability	69.59	75.98
(B) Provisions	21.75	21.09
(C) Deferred Tax Liabilities (Net)	-	-
(D) Other Non-Current Liabilities	-	-
Total for Non-current Liabilities	133.20	144.36

2. Current Liabilities

(A) Financial Liabilities		
(i) Borrowings		
a) Bank Loan	10.61	10.15
(ii) Trade Payables:		
a) Total Outstanding Dues of Micro and Small Enterprises	2.82	2.96
b) Total Outstanding Dues other than Micro and Small Enterprises	108.10	17.19
(iii) Other Financial Liabilities	1,729.64	1,854.90
(iv) Lease Liability	12.45	11.57
(B) Other Current Liabilities	-	-
(C) Provisions	140.79	97.92
(D) Current Tax Liabilities (Net)	-	-
Total for Current Liabilities	2,004.41	1,994.68

TOTAL EQUITY AND LIABILITIES

7,085.74 **6,835.25**

The accompanying notes form an integral part of the standalone financial statements.

For and on behalf of Board of Director of
Service Care Limited


Shany Jalal
Managing Director
DIN:03488342



Date: 14th November 2025
Place: Bangalore

Service Care Limited
(Formerly known as "Service Care Private Limited")

No.653, 1st Floor, 2nd Main Road, Domlur Layout, Bangalore - 560 071

CIN-L74900KA2011PLC058639, Mail ID-compliance@servicecare.in

Statement of Profit and Loss

(In ₹ lakh except per share data)

Particulars	Half Year Ended 30th Sept 2025 (Unaudited)	Half Year Ended 31st Mar, 2025 (Unaudited)	Half Year Ended 30th Sept, 2024 (Unaudited)	Year Ended 31st Mar, 2025 (Audited)
I. Revenue from Operations	9,228.64	9,517.20	9,383.82	18,901.02
II. Other Income	156.89	(106.38)	64.69	(41.69)
III. Total Income (I + II)	9,385.53	9,410.82	9,448.51	18,859.33
IV. EXPENSES				
(A) Cost of Materials Consumed	-	-	-	-
(B) Purchases of Stock-in-trade	58.92	72.78	43.96	116.75
(C) Changes in Inventories of Finished Goods, Stock-in-trade and Work-in-progress	(0.33)	2.86	1.28	4.14
(D) Employee Benefits Expense	8,920.15	9,233.94	9,086.41	18,320.36
(E) Finance Costs	6.23	6.25	1.44	7.70
(F) Depreciation and Amortization Expenses	63.06	43.42	33.51	76.92
(G) Other Expenses	83.03	72.76	59.69	132.45
Total Expenses (IV)	9,131.07	9,432.02	9,226.29	18,658.32
V. Profit/(Loss) Before Exceptional Items and Tax (I-IV)	254.46	(21.21)	222.22	201.01
VI. Exceptional Items	-	-	-	-
VII. Profit/ (Loss) Before Tax (V-VI)	254.46	(21.21)	222.22	201.01
VIII. Tax Expense:				
(1) Current Tax	1.25	9.17	-	9.17
(2) Deferred Tax	6.37	1.18	(10.80)	(9.63)
IX. Profit (Loss) for the Period from Continuing Operations (VII - VIII)	246.85	(31.55)	233.02	201.47
X. Profit/(Loss) from Discontinued Operations	-	-	-	-
XI. Tax expenses of discontinued operations	-	-	-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-
XIII. Profit/(Loss) for the Period (IX+XII)	246.85	(31.55)	233.02	201.47
XIV. Other Comprehensive Income				
A. (i) Items that will not be Reclassified to Profit or Loss				
- Remeasurement of Defined Benefit Plan	6.38	-	-	-
(ii) Income Tax Relating to Items that will not be Reclassified to Profit or Loss	-	-	-	-
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	-	-	-	-
XV. Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other comprehensive Income for the period)	253.22	(31.55)	233.02	201.47
XVI. Earnings per Equity Share (for Continuing Operation):				
(1) Basic (In ₹)	1.85	(0.24)	2.03	1.63
(2) Diluted (In ₹)	1.85	(0.24)	2.03	1.63
XVII. Earnings per Equity Share (for Discontinued Operation):				
(1) Basic (In ₹)				
(2) Diluted (In ₹)				
XVIII. Earning per Equity Share (for Discontinued and Continuing Operation)				
(1) Basic (In ₹)	1.85	(0.24)	2.03	1.63
(2) Diluted (In ₹)	1.85	(0.24)	2.03	1.63

The accompanying notes form an integral part of the standalone financial statements.

For and on behalf of Board of Director of
Service Care Limited



Shany Jalal
Managing Director
DIN:03488342



Date: 14th November 2025
Place: Bangalore

Service Care Limited
(Formerly known as "Service Care Private Limited")

No.653, 1st Floor, 2nd Main Road, Domlur Layout, Bangalore - 560 071
CIN-L74900KA2011PLC058639, Mail ID-compliance@servicecare.in

Statement of Changes in Equity

(In ₹ lakh)

Particulars	Equity Share Capital	Other Equity				Total Equity Attributable to Equity Holders of the Company
		Reserves and Surplus		Other Comprehensive Income		
		Securities Premium	Retained Earnings	Revaluation Surplus	Other Items of Other Comprehensive Income / (Loss)	
Balance as at 1st April 2024	1,149.85	1,403.33	814.83	-	1.71	3,369.71
Changes in equity for the year ended 31st March 2025						-
Profit for the year	-	-	201.47	-	-	201.47
Remeasurement of the net defined benefit liability / asset, net	-	-	-	-	-	-
Total comprehensive income for the year	-	-	201.47	-	-	201.47
Proceeds from Right Issues	183.00	1,134.60	-	-	-	1,317.60
Share issue expenses	-	(135.08)	-	-	-	(135.08)
Dividends	-	-	(57.49)	-	-	(57.49)
Balance as at 31st March 2025	1,332.85	2,402.84	958.81	-	1.71	4,696.21

(In ₹ lakh)

Particulars	Equity Share Capital	Other Equity				Total Equity Attributable to Equity Holders of the Company
		Reserves and Surplus		Other Comprehensive Income		
		Securities Premium	Retained Earnings	Revaluation Surplus	Other Items of Other Comprehensive Income / (Loss)	
Balance as at 1st April 2025	1,332.85	2,402.84	958.81	-	1.71	4,696.21
Changes in equity for the half year ended 30th September 2025						
Profit for the half year	-	-	246.85	-	-	246.85
Remeasurement of the net defined benefit liability / asset, net	-	-	-	-	6.38	6.38
Total comprehensive income for the half year	-	-	246.85	-	6.38	253.22
Proceeds from Private Placement	-	-	-	-	-	-
Share issue expenses	-	-	-	-	-	-
Dividends	-	-	-	-	-	-
Other Expenses	-	(1.30)				(1.30)
Balance as at 30th September 2025	1,332.85	2,401.54	1,205.65	-	8.08	4,948.13

The accompanying notes form an integral part of the standalone financial statements.

For and on behalf of Board of Directors of
Service Care Limited



Shany Jalal

Managing Director
DIN:03488342



Date: 14th November 2025
Place: Bangalore

Service Care Limited
(Formerly known as "Service Care Private Limited")

No.653, 1st Floor, 2nd Main Road, Domlur Layout, Bangalore - 560 071
CIN-L74900KA2011PLC058639, Mail ID-compliance@servicecare.in

Statement of Cash Flows

(In ₹ lakh)

Particulars	Half Year Ended 30th Sept 2025 (Unaudited)	Year Ended 31st Mar, 2025 (Audited)
A. Cash from Operating Activities :		
Net Profit/(Loss) before Tax	253.22	201.47
Adjustment for :		
Depreciation on Fixed Asset	49.62	76.92
Deferred Tax	6.37	(9.63)
Short Term Capital Gain on Commodity	(65.71)	(44.06)
Unrealised Gain	(39.07)	216.81
Loss on Sale of Assets	-	1.31
Provisions	-	1.09
Interest Income	(52.11)	(122.03)
Unbilled dues	(667.98)	(217.75)
Less: Increase in Current Assets and Decrease in Current Liabilities		
(Increase)/Decrease in Provisions	-	-
Increase/(Decrease) in Inventory	-	-
Increase/(Decrease) in Other current asset	(3.57)	15.93
(Increase)/Decrease in Other Financial Liability	130.76	91.02
Increase/(Decrease) in Trade Receivable	-	-
Add: Decrease in Current Assets and Increase in Current Liabilities		
(Increase)/Decrease in Deposits	25.18	4.50
(Increase)/Decrease in Trade Receivable	250.78	234.70
(Increase)/Decrease in Inventory	(0.33)	4.14
Increase/(Decrease) in Other Financial Liability	-	-
Increase/(Decrease) in Trade Payable	90.77	3.23
Increase/(Decrease) in Provisions	43.53	52.55
Cash Generated from Operations	(232.93)	296.32
Payment/(Refund) of Income Tax Paid (Including TDS):	220.20	52.50
Net Cash Flow from Operating Activities	(453.12)	243.82
B. Cash Flow from Investing Activities :		
Purchase of Property, Plant & Equipment and Intangible Assets	(42.87)	(137.58)
Proceeds from Disposal of Property, Plant & Equipment and Intangible Assets	-	7.78
Purchase of ROU Asset	-	(92.77)
Increasing in CWIP	(617.33)	(25.90)
(Investment)/Redemption of Fixed Deposit	972.85	(1,489.10)
Short term capital gain		
Interest Income	52.11	122.03
Net Cash Flow from Investing Activities	364.76	(1,615.55)
C. Cash Flow from Financing Activities :		
Proceeds from issue of Equity Shares	-	1,317.60
Loan	(4.96)	57.43
Share issue expenses	-	(135.08)
Dividends	-	(57.49)
Other investment related expenses	(1.30)	
Net Cash Flow from Financing Activities	(6.26)	1,182.46
Net Increase/(Decrease) in Cash and Cash Equivalents : (A + B + C)	(94.63)	(189.27)
Opening Cash and Cash Equivalents	353.23	542.50
Closing Cash and Cash Equivalents	258.61	353.23

The accompanying notes form an integral part of the standalone financial statements.

For and on behalf of Board of Director of
Service Care Limited


Shany Jalal
Managing Director
DIN:03488342



Date: 14th November 2025
Place: Bangalore

Segment Reporting

(In ₹ lakh)

Particulars	Half Year Ended 30th Sept 2025			Half Year Ended 31st Mar, 2025			Half Year Ended 30th Sept, 2024			Year Ended 31st Mar, 2025			
	Service Business (Housekeeping and Janitorial) *	Manpower Service Business	All Other Segments **	Service Business (Housekeeping and Janitorial) *	Manpower Service Business	All Other Segments **	Service Business (Housekeeping and Janitorial) *	Manpower Service Business	All Other Segments **	Service Business (Housekeeping and Janitorial) *	Manpower Service Business	All Other Segments **	
Revenue from Operations	1,794.47	7,316.88	117.30		1,620.05	7,768.62	128.52	1,447.71	7,830.22	105.89	3,067.77	15,598.85	234.41
Less: Inter Segment Revenue	-	-	-		-	-	-	-	-	-	-	-	-
Net Revenue from Operations	1,794.47	7,316.88	117.30		1,620.05	7,768.62	128.52	1,447.71	7,830.22	105.89	3,067.77	15,598.85	234.41
Expenses	1,486.53	7,128.16	90.98		1,352.48	7,583.23	74.47	1,222.35	7,625.01	63.83	2,574.83	15,208.24	138.30
Segment profits before other unallocable expenditures/incomes	307.93	188.72	26.32		267.57	185.40	54.06	225.36	205.21	42.06	492.93	390.61	96.11
Total profits of all segment before other unallocable costs/Income			522.98				507.02			472.63		979.65	
Less: Other unallocable expenditures			(419.17)				(415.60)			(313.66)			(729.25)
Add: Other unallocable incomes			156.89				(106.38)			64.69			(41.69)
Less: Finance cost			(6.23)				(6.25)			(1.44)			(7.70)
Profit Before Tax			254.46				(21.21)			222.22			201.01

The accompanying notes form an integral part of the standalone financial statements.

The information above has been extracted from standalone condensed financial statements as stated.

* The revenue earned on leasing of office infrastructure facility combined with upkeep and maintenance is included in the segment of Service Business (Housekeeping and Janitorial).

** All other segments includes Cafeteria, Trading of House Keeping Material, One Time Cleaning and Consultancy Revenue.

For and on behalf of Board of Director of
Service Care Limited


Shany Jalal
Managing Director
DIN:03488342



Date: 14th November 2025
Place: Bangalore

Service Care Limited
(Formerly known as "Service Care Private Limited")

No.653, 1st Floor, 2nd Main Road, Domlur Layout, Bangalore - 560 071

CIN-L74900KA2011PLC058639, Mail ID-compliance@servicecare.in

Notes on Interim Financial Statements

- 1** The above Interim Financial Statements have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14th November 2025.
- 2** Other Income consist of Unrealised Gain/(Loss) of ₹ 39.07 lakhs for the half year ended 30th September 2025. It is the impact of restatement of short term market investments to market value/NAV as on the date of balance sheet in compliance with IND AS109. These gains/(Loss) are notional and does not signify the actual cashflow of the company as on the balance sheet date. These Gain/(Loss) may give incremental or decremental impact to the statement income/(loss) at the time of disposal of these investment.
- 3** The Financial Statement for the half year ended 30th September 2025 have been prepared in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Regulations) Regulations, 2015, as amended.
- 4** The company has followed the same accounting policies and methods of computation in the interim financial statements as compared with the previous financial year ended 31st March 2025.
- 5** Based on the "management approach" as defined in Ind-AS 108 - Operating Segments, the Chief Operating Decision Maker evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along these business segments. The accounting principles used in the preparation of the Interim Financial Statements are consistently applied to record revenue and expenditure in individual segments.

The Assets and liabilities of the company are used interchangeably between the segments. The Management believes that such identification of assets and liabilities to the respective segment cannot be made with accuracy and hence separate disclosures are not provided.
- 6** Figures for the previous period are regrouped / reclassified wherever necessary, to make them comparable.
- 7** The Interim Financial Statements for the 6 months ended 30th September, 2025 have been subjected to Limited Review by statutory auditors of the company. The statutory auditor has issued unqualified report on the Interim Financial Statements which were subjected to Limited Review.
- 8** The figures for the half year ended on 31st March, 2025 is the balancing figures between audited figures for full financial year ended 31st March 2025 and figures of the half year ended 30th September, 2024 which are subjected to limited review.
- 9** The deduction available under section 80JJAA as computed under the Income Tax Act, 1961, is sufficient to reduce the taxable business income to NIL and hence the provision for taxation has not been made for the business profit. The tax provision is made only for the short-term capital gain on investment.
- 10** The above Statements of the Company are available on the Company's website www.servicecare.in and also on www.nseindia.com.

Sd/-

Service Care Limited**(Formerly known as "Service Care Private Limited")**

No.653, 1st Floor, 2nd Main Road, Domlur Layout, Bangalore - 560 071

CIN-L74900KA2011PLC058639, Mail ID-compliance@servicecare.in

Statement of Financial Results for the Half Year Ended 30th September, 2025

(In ₹ lakh except per share data)

Sl No.	Particulars	Half Year Ended				Year Ended	
		30th Sept 2025	31st Mar, 2025	30th Sept, 2024	31st Mar, 2024	31st Mar, 2025	31st Mar, 2025
1	Total Income from operations	9,228.64	9,517.20	9,383.82	18,901.02		
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	254.46	-21.21	222.22	201.01		
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	254.46	-21.21	222.22	201.01		
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	246.85	-31.55	233.02	201.47		
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax)	253.22	-31.55	233.02	201.47		
6	Equity Share Capital (Face Value of ₹ 10/- each)	1,332.85	1,332.85	1,149.85	1,332.85		
7	Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous year)	3,615.28	3,363.36	2,219.86	3,363.36		
8	Earnings Per Share (Face value of ₹ 10/- each)						
	a) Basic (in Rs)	1.85	-0.24	2.03	1.63		
	b) Diluted (in Rs)	1.85	-0.24	2.03	1.63		

Notes:

1	The above Interim Financial Statements have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14th November 2025.
2	Other Income consist of Unrealised Gain/(Loss) of ₹ 39,07 lakhs for the half year ended 30th September 2025. It is the impact of restatement of short term market investments to market value/NAV as on the date of balance sheet in compliance with IND AS109. These gains/(Loss) are notional and does not signify the actual cashflow of the company as on the balance sheet date. These Gain/(Loss) may give incremental or decremental impact to the statement income/(loss) at the time of disposal of these investment.
3	The Interim Financial Statements for the 6 months ended 30th September, 2025 have been subjected to Limited Review by statutory auditors of the company. The statutory auditor has issued unqualified report on the Interim Financial Statements which were subjected to Limited Review.
4	The figures for the half year ended on 31st March, 2025 is the balancing figures between audited figures for full financial year ended 31st March 2025 and figures of the half year ended 30th September, 2024 which are subjected to limited review.
5	The above Statements of the Company are available on the Company's website www.servicecare.in and also on www.nseindia.com .