Date:27.05.2024

To,
The Manager-Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No.C/1,Block G,
Bandra – Kurla Complex, Bandra (East),
Mumbai – 400051

SYMBOL – SERVICE

Subject: Outcome of the Board Meeting pursuant to Regulation 30 of the SEBI(Listing Obligations and Disclosure Requirements)Regualtions, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 read with Para A of Part A of Schedule III of the SEBI (Listing Obigations and Disclosure Requirements) Regulation, 2015 ("Listing Regulation"), the Board of Directors of Service Care Limited have inter-alia approved and taken on record the following at its meeting held today i.e 27th May 2024.

1. Board of Directors have recommended and declared an Interim Dividend of 0.50 Paise (Fifty Paise Only) per equity share of Rs. 10/- for the financial year 2023-2024. The dividend will be paid within 30 days from 27th of May 2024.

2. Audited Financial Results (Standalone) for the half year and financial year ended 31st March, 2024, the Statement of Cash Flow (Standalone) and Statement of Assets and Liabilities(Standalone) as at 31st march 2024 along with Auditors Report(Standalone) thereon and Declaration in respect of Audit Report (Standalone) with unmodified opinion under Regulation 33(3)(d) of the Listing Regulations are enclosed.

3. Considered and approved other business matters as per the Agenda of the Board Meeting including any Other Business matters with the approval of the Board/Chairman.

4. The above Financial Results have been reviewed by the Audit Committee in its meeting held on 17th May, 2024.

The Board Meeting commenced at 4:00 P.M and concluded at 5:15 P.M. You are requested to kindly take the aforesaid information on your record.

The aforesaid information is also available on the website of the Company i.e https://servicecare.in/

Enclosure-

- **Independent Auditors Report on the aforesaid result by M/s. S Bhatt & Associates, Chartered Accountants, the Statutory Auditors of the Company**

- **Audited Standalone Financial Results ; and**
- **Declaration pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015**

Thanking You!

For **SERVICE CARE LIMITED**

SWETA SAHAL

Digitally signed by SWETA SAHAL
Date: 2024.05.27 17:03:13 +05'30'

SWETA SAHAL
COMPANY SECRETARY AND COMPLIANCE OFFICER
Membership No.- A62868
M- 9342904963
compliance@sevicecare.in/cs@servicecare.in

Date: 27.05.2024
Place: Bangalore

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF STANDALONE FINANCIAL RESULTS

To
The Board of Directors
SERVICE CARE LIMITED
(Formerly known as Service Care Private Limited)
Bangalore

Opinion

We have audited the accompanying Statement of standalone financial results of Service Care Limited (Formerly known as Service Care Private Limited) ("the company") for the half year ended and then the year ended 31st March, 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

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

b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the half year and year ended 31st March 2024.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 ("ICAI") together with the ethical

Head Office: Samprapthi, 548/35, Floor 2nd & 3rd, 50 Feet Road, Hanumanthnagar, BSK 1st Stage, 1st Block, Bengaluru, Karnataka 560050
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Branch office: Beauty Plaza, 4th Floor, KMC Mercara Trunk Road, Hampankatta, Mangalore, Karnataka 575001
Email : mangalore@sbhat.in, Phone : +918861949333

requirements that are relevant to our audit of the Standalone Financial Results 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

The standalone financial results have been prepared based on the financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit, other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an

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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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

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

1. Identify and assess the risks of material misstatement of the standalone 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.

2. 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.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

4. Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

5. 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.

6. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the

S BHAT & ASSOCIATES Bangalore Chartered Accountants

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underlying transactions and events in a manner that achieves fair presentation.

7. Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.

8. Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results 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 Standalone Financial Results.

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 Matters

- The standalone financial statement includes the results for the half year ended 31st March 2024 being the balancing figures between the audited figures in respect of the full financial year ended 31st March 2024 and the unaudited published figures up to the half year ended 30th September 2023, which were subjected to limited review by us, as required under the Listing Regulations.

- The standalone financial statement includes the results for the half year ended 31st March 2023 being the balancing figures between the audited figures in respect of the full financial year ended 31st March 2023 and the unaudited figures up to the half year ended 30th September 2022, which was not subjected to limited review by us. However, the whole financial year 2022-23 was duly audited.

- The annual financial results dealt with by this report has been prepared for only purpose of filing with the Stock Exchange. These results are based on and should be read with the audited annual financial statements of the company for the year ended 31st March 2024 on which we issued our audit report dated 27th May 2024.

for **S Bhat & Associates,**
Chartered Accountants
ICAI Firm's registration Number: 014925S

Shrinivas Bhat
Partner
ICAI Membership No. 228143
UDIN: 24228143BKASVI5967

Place: Bangalore
Date: 27th May 2024.

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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

Balance Sheet

(In ₹ lakh)

Particulars	As at 31st Mar, 2024 (Audited)	As at 31st Mar, 2023 (Audited)
ASSETS		
1. Non-current Assets		
(A) Property, Plant and Equipment	265.04	21.53
(B) Capital Work-in-progress	-	-
(C) Financial Assets		
(i) Investments (Fixed Deposit with Scheduled Bank)	1,973.48	11.75
(ii) Deposits	32.78	27.69
(D) Deferred Tax Assets (Net)	30.90	33.45
(E) Other Non-current Assets	-	-
Total for Non-current Assets	**2,302.21**	**94.42**
2. Current Assets		
(A) Inventories	5.18	0.12
(B) Financial Assets		
(i) Trade Receivables	2,371.52	2,263.27
(ii) Cash and Cash Equivalents	542.50	482.52
(iii) Deposits	40.84	47.97
(C) Current Tax Assets (Net)	166.00	141.57
(D) Other Current Assets	58.30	29.13
Total for Current Assets	**3,184.34**	**2,964.57**
TOTAL ASSETS	**5,486.55**	**3,058.99**
EQUITY AND LIABILITIES		
EQUITY		
(A) Equity Share Capital	1,149.85	841.25
(B) Other Equity	2,219.86	437.96
Total for Equity	**3,369.71**	**1,279.21**
LIABILITIES		
1. Non-Current Liabilities		
(A) Financial Liabilities		
(B) Provisions	-	18.11
(C) Deferred Tax Liabilities (Net)	-	-
(D) Other Non-Current Liabilities	-	-
Total for Non-current Liabilities	**-**	**18.11**
2. Current Liabilities		
(A) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables:		
a) Total Outstanding Dues of Micro and Small Enterprises	6.63	2.21
b) Total Outstanding Dues other than Micro and Small Enterprises	10.29	3.10
(iii) Other Financial Liabilities	2,033.47	1,706.00
(B) Other Current Liabilities	-	-
(C) Provisions	66.46	50.37
(D) Current Tax Liabilities (Net)	-	-
Total for Current Liabilities	**2,116.84**	**1,761.68**
TOTAL EQUITY AND LIABILITIES	**5,486.55**	**3,058.99**

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

Service Care Limited

Date: 27th May 2024
Place: Bangalore

Service Care Limited
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Statement of Profit and Loss

(In ₹ lakh except per share data)

Particulars	Half Year Ended 31st Mar, 2024 (Audited)	Half Year Ended 30th Sep, 2023 (Unaudited)	Half Year Ended 31st Mar, 2023 (Unaudited)	Year Ended 31st Mar, 2024 (Audited)	Year Ended 31st Mar, 2023 (Audited)
I. Revenue from Operations	10,365.19	8,915.90	8,449.81	19,281.09	15,900.07
II. Other Income	57.80	16.83	11.13	74.63	13.99
III. Total Income (I + II)	**10,422.99**	**8,932.73**	**8,460.94**	**19,355.72**	**15,914.06**
IV. EXPENSES					
(A) Cost of Materials Consumed	-	-	-	-	-
(B) Purchases of Stock-in-trade	55.54	71.84	48.57	127.38	121.63
(C) Changes in Inventories of Finished Goods, Stock-in-trade and Work-in-progress	0.70	(5.76)	(0.12)	(5.06)	(0.12)
(D) Employee Benefits Expense	9,978.54	8,645.09	8,018.04	18,623.63	15,207.30
(E) Finance Costs	0.84	3.61	9.23	4.45	20.52
(F) Depreciation and Amortization Expenses	26.38	2.31	2.20	28.69	4.38
(G) Other Expenses	85.29	53.00	100.82	138.29	126.21
Total Expenses (IV)	**10,147.29**	**8,770.09**	**8,178.74**	**18,917.38**	**15,479.93**
V. Profit/(Loss) Before Exceptional Items and Tax (I-IV)	**275.70**	**162.64**	**282.21**	**438.34**	**434.13**
VI. Exceptional Items	-	-	-	-	-
VII. Profit/ (Loss) Before Exceptions Items and Tax (V-VI)	**275.70**	**162.64**	**282.21**	**438.34**	**434.13**
VIII. Tax Expense:					
(1) Current Tax *(Refer Note-10)*	-	-	-	-	-
(2) Deferred Tax	9.26	(6.71)	(22.96)	2.55	(21.25)
IX. Profit (Loss) for the Period from Continuing Operations (VII - VIII)	**266.44**	**169.35**	**305.17**	**435.79**	**455.38**
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)	**266.44**	**169.35**	**305.17**	**435.79**	**455.38**
XIV. Other Comprehensive Income					
A. (i) Items that will not be Reclassified to Profit or Loss	-	-	-	-	-
- Remeasurement of Defined Benefit Plan	-	0.28	0.72	0.28	1.43
(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)	**266.44**	**169.63**	**305.89**	**436.07**	**456.81**
XVI. Earnings per Equity Share (for Continuing Operation):					
(1) Basic (In ₹)	2.32	1.76	3.63	4.13	5.41
(2) Diluted (In ₹)	2.32	1.76	3.63	4.13	5.41
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 ₹)	2.32	1.76	3.63	4.13	5.41
(2) Diluted (In ₹)	2.32	1.76	3.63	4.13	5.41

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: 27th May 2024
Place: Bangalore

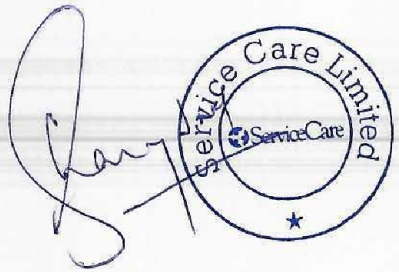
Service Care Limited
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Statement of Changes in Equity

(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 2022	**1.00**	**-**	**640.79**	**-**	**-**	**641.79**
Impact on first time adoption of Ind AS	-	-	(19.39)	-	-	(19.39)
	1.00	**-**	**621.40**	**-**	**-**	**622.40**
Changes in equity for the year ended 31st March 2023						
Profit for the year	-	-	455.38	-	1.43	456.81
Remeasurement of the net defined benefit liability / asset, net	-	-	-	-	-	-
Total comprehensive income for the year	**-**	**-**	**455.38**	**-**	**1.43**	**456.81**
Proceeds from Right Issues	0.25	199.75	-	-	-	200.00
Amount transferred to equity share capital upon bonus issue	840.00	(199.75)	(640.25)	-	-	-
Balance as at 31st March 2023	**841.25**	**-**	**436.52**	**-**	**1.43**	**1,279.21**



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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 2023	**841.25**	**-**	**436.52**	**-**	**1.43**	**1,279.21**
Changes in equity for the year ended 31st March 2024						
Profit for the year	-	-	435.79	-	0.28	436.07
Remeasurement of the net defined benefit liability / asset, net	-	-	-	-	-	-
Total comprehensive income for the year	**-**	**-**	**435.79**	**-**	**0.28**	**436.07**
Proceeds from IPO	308.60	1,759.02	-	-	-	2,067.62
IPO Expenses	-	(355.69)	-	-	-	(355.69)
Dividends	-	-	(57.49)	-	-	(57.49)
Balance as at 31st March 2024	**1,149.85**	**1,403.33**	**814.83**	**-**	**1.71**	**3,369.71**

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

Service Care Limited

Date: 27th May 2024
Place: Bangalore

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Statement of Cash Flows

(In ₹ lakh)

Particulars	Year Ended 31st Mar, 2024 (Audited)	Year Ended 31st Mar, 2023 (Audited)
A. Cash from Operating Activities :		
Net Profit/(Loss) before Tax	438.34	434.13
Adjustment for :		
Depreciation	28.69	4.38
Loss on Sale of Assets	-	4.82
Provisions	0.93	57.15
Interest Income	(69.02)	(2.89)
Unbilled dues	(481.23)	(445.75)
Less: Increase in Current Assets and Decrease in Current Liabilities		
(Increase)/Decrease in Provisions	1.74	(5.91)
Increase/(Decrease) in Inventories	5.06	0.12
Increase/(Decrease) in Other Current Assets	29.17	(104.64)
Add: Decrease in Current Assets and Increase in Current Liabilities		
Increase/(Decrease) in Other Financial Liabilities	327.46	388.68
(Increase)/Decrease in Deposits	2.03	(29.49)
(Increase)/Decrease in Trade Receivable	372.04	(174.22)
Increase/(Decrease) in Trade Payable	11.60	(6.85)
Cash Generated from Operations	**594.89**	**340.40**
Payment/(Refund) of Income Tax Paid (Including TDS):	24.43	27.24
Net Cash Flow from Operating Activities	**570.46**	**313.16**
B. Cash Flow from Investing Activities :		
Purchase of Property, Plant & Equipment and Intangible Assets	(272.20)	(14.88)
Proceeds from Disposal of Property, Plant & Equipment and Intangible Assets	-	16.70
(Investment)/Redemption of Fixed Deposit	(1,961.73)	-
Interest Income	69.02	2.89
Net Cash Flow from Investing Activities	**(2,164.91)**	**4.71**
C. Cash Flow from Financing Activities :		
Proceeds from issue of Equity Shares	2,067.62	200.00
IPO Expenses	(355.69)	-
Dividends	(57.49)	-
Net Cash Flow from Financing Activities	**1,654.44**	**200.00**
Net Increase/(Decrease) in Cash and Cash Equivalents : (A + B + C)	**59.99**	**517.87**
Opening Cash and Cash Equivalents	482.52	(35.36)
Closing Cash and Cash Equivalents	**542.50**	**482.52**

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: 27th May 2024
Place: Bangalore

Service Care Limited
ServiceCare

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Segment Reporting

(in ₹ lakh)

Particulars	Half Year Ended 31st Mar, 2024			Half Year Ended 30th Sep, 2023			Half Year Ended 31st Mar, 2023			Year Ended 31st Mar, 2024			Year Ended 31st Mar, 2023		
	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 **	Service Business (Housekeeping and Janitorial) *	Manpower Service Business	All Other Segments **
Revenue from Operations	1,162.31	8,990.65	212.23	973.07	7,847.89	94.94	915.27	7,306.31	228.23	2,135.38	16,838.54	307.17	1,709.74	13,836.44	353.89
Less: Inter Segment Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Revenue from Operations	**1,162.31**	**8,990.65**	**212.23**	**973.07**	**7,847.89**	**94.94**	**915.27**	**7,306.31**	**228.23**	**2,135.38**	**16,838.54**	**307.17**	**1,709.74**	**13,836.44**	**353.89**
Expenses	982.51	8,775.04	102.98	834.47	7,645.56	93.55	762.55	7,119.40	59.74	1,816.98	16,420.60	196.53	1,429.89	13,472.53	142.39
Segment profits before other unallocable expenditures/incomes	**179.80**	**215.61**	**109.25**	**138.60**	**202.33**	**1.39**	**152.72**	**186.90**	**168.50**	**318.40**	**417.94**	**110.64**	**279.85**	**363.91**	**211.51**
Total profits of all segment before other unallocable costs/income			**504.66**			**342.32**			**508.12**			**846.98**			**855.27**
Less: Other unallocable expenditures			(285.92)			(192.90)			(227.82)			(478.82)			(414.61)
Add: Other unallocable incomes			57.80			16.83			11.13			74.63			13.99
Less: Finance cost			(0.84)			(3.61)			(9.23)			(4.45)			(20.52)
Profit Before Tax			**275.70**			**162.64**			**282.21**			**438.34**			**434.13**

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

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

Sharry Jalal
Managing Director
DIN: 03488342

Date: 27th May 2024
Place: Bangalore

Service Care Limited
ServiceCare

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 Financial Statements

1 The above Financial Statements have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 27th May 2024.

2 The financial Statement for the year ended 31st March 2024 have been prepared in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Regulations) Regulations, 2015, as amended.

3 The company has followed the same accounting policies and methods of computation in the financial statements as compared with the previous financial year ended 31st March 2023. On account of first time adoption of Ind AS from the half year ended 30th September 2023, reported financial number of the year ended 31st March 2023 has been restated to make it comparable with the year ended 31st March 2024.

4 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 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.

5 Figures for the previous period are regrouped / reclassified wherever necessary, to make them comparable.

6 The standalone financial statement includes the results for the half year ended 31st March 2024 being the balancing figures between the audited figures in respect of the full financial year ended 31st March 2024 and the unaudited published figures up to the half year ended 30th September 2023, which were subjected to limited review, as required under the Listing Regulations;

The standalone financial statement includes the results for the half year ended 31st March 2023 being the balancing figures between the audited figures in respect of the full financial year ended 31st March 2023 and the unaudited figures up to the half year ended 30th September 2022, which was not subjected to limited review. However the whole financial year 2022-23 was duly audited.

7 The assets depicting Furnitures and Fixtures (Lease Development) in the financial statement is of the nature of furniture and fixtures built by the company in the leased space. The said asset has been leased out to the lessee on a fixed leasing arrangement for a tenure of 3 years. However the depreciation has been provided for, under straight line method with the estimation of useful life of the asset for a period of 5 years, considering that the company has the fair estimation of extending the lease period.

8 The deduction available under section 80JJAA as computed under the Income Tax Act, 1961, is sufficient to reduce the taxable income to NIL and hence the provision for taxation has not been made.

9 The above Statements of the Company are available on the Company's website www.servicecare.in and also on www.nseindia.com.

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Statement of Financial Results for the Year Ended 31st March, 2024

(In ₹ lakh)

Sl No.	Particulars	Half Year Ended 31st Mar, 2024	Half Year Ended 30th Sep, 2023	Half Year Ended 31st Mar, 2023	Year Ended 31st Mar, 2024	Year Ended 31st Mar, 2023
1	Total Income from operations	10,365.19	8,915.90	8,449.81	19,281.09	15,900.07
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	275.70	162.64	282.21	438.34	434.13
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	275.70	162.64	282.21	438.34	434.13
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	266.44	169.35	305.17	435.79	455.38
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period after Tax and Other Comprehensive Income after tax)	266.44	169.63	305.89	436.07	456.81
6	Equity Share Capital (Face Value of ₹ 10/- each)	1,149.85	1,149.85	841.25	1,149.85	841.25
7	Reserves (excluding Revaluation Reserve as shown in the audited Balance Sheet of previous year)	2,219.86	2,017.60	437.96	2,219.86	437.96
8	Earnings Per Share (Face value of ₹ 10/- each)					
	a) Basic (in Rs)	2.32	1.76	3.63	4.13	5.41
	b) Diluted (in Rs)	2.32	1.76	3.63	4.13	5.41

Notes:

1	The above Financial Statements have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 27th May 2024.
2	The standalone financial statement includes the results for the half year ended 31st March 2024 being the balancing figures between the audited figures in respect of the full financial year ended 31st March 2024 and the unaudited published figures up to the half year ended 30th September 2023, which were subjected to limited review, as required under the Listing Regulations;
3	The standalone financial statement includes the results for the half year ended 31st March 2023 being the balancing figures between the audited figures in respect of the full financial year ended 31st March 2023 and the unaudited figures up to the half year ended 30th September 2022, which was not subjected to limited review. However the whole financial year 2022-23 was duly audited.
4	The assets depicting Furnitures and Fixtures (Lease Development) in the financial statement is of the nature of furniture and fixtures built by the company in the leased space. The said asset has been leased out to the lessee on a fixed leasing arrangement for a tenure of 3 years. However the depreciation has been provided for, under straight line method with the estimation of useful life of the asset for a period of 5 years, considering that the company has the fair estimation of extending the lease period.
5	The above Statements of the Company are available on the Company's website www.servicecare.in and also on www.nseindia.com.

By order of the Board
Shany Jalal
Managing Director
DIN: 03488342

Service Care Limited
ServiceCare

Date: 27th May 2024
Place: Bangalore

ServiceCare™
Integrating Services

Date:27.05.2024

To,
The Manager-Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No.C/1,Block G,
Bandra – Kurla Complex, Bandra (East),
Mumbai – 400051

SYMBOL – SERVICE

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

I, Amit Kumar Rakhecha, Chief Financial Officer of Service Care Limited (CIN: L74900KA2011PLC058639) having its Registered Office at, 1st floor, #653, 2nd Main Rd, AK Colony, Domlur I Stage, Bengaluru, Karnataka 560071, hereby declare that, Statutory Auditor M/s. S Bhatt & Associates, Chartered Accountants (Firm Registration No. 014925S) have issued an Audit Report (Standalone) with unmodified opinion on Audited Financial Results of the Company for the year and financial year ended 31st March 2024.

This declaration is given in compliance to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

Kindly take the same on record.

Thanking You!

For **SERVICE CARE LIMITED**

AMIT KUMAR RAKHECHA
CHIEF FINANCIAL OFFICER & DIRECTOR

M- 9845037773
EMAIL- amit@servicecare.in

Date: 27.05.2024
Place: Bangalore