Date: November 11, 2024

To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai – 400051, Maharashtra, India.

Company Symbol: KHFM (Series: SM)

Subject: Outcome of Meeting of Board of Directors held on November 11, 2024 in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to the above captioned subject, we would like to inform you that the Board of Directors of the company at its Meeting held today i.e. November 11, 2024 has inter – alia:

1. Approved the Unaudited Consolidated Financial results and statement of assets and liabilities for the half year ended September 30, 2024 along with standalone Limited review report thereon.

2. Approved the Unaudited Standalone Financial results and statement of assets and liabilities for the half year ended September 30, 2024 along with Consolidated Limited review report thereon.

The Meeting commenced at **04:00** P.M. and concluded at **04:31** P.M.

Kindly take the above information on your record.

For and Behalf of
KHFM HOSPITALITY AND FACILITY MANAGEMENT SERVICES LIMITED

Akash Anant Bate
Company Secretary & Compliance officer

Place: Mumbai

YRKDAJ & ASSOCIATES LLP
Chartered Accountants

110 & 125, Silver Point,
Maneklal Estate, Ghatkopar (West).
Mumbai - 400 086.
Email id : cateam@yrkdaj.com
Ph. No. : 022-25112266
Website : www.yrkdaj.com

Date: 11th November 2024

Independent Auditor's Review Report on Half Yearly Unaudited Consolidated Financial Results of KHFM Hospitality & Facility Management Services Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.

To Board of Directors of
KHFM HOSPITALITY & FACILITY MANAGEMENT SERVICES LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **KHFM HOSPITALITY & FACILITY MANAGEMENT SERVICES LIMITED** (the "Company" or "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), for the half year ended September 30, 2024 (the "Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entity:

Sr.No	Name of the Entity	Relationship
1.	KHFM Hospitality & Facility Management Services Limited	Parent

YRKDAJ & ASSOCIATES LLP ★ FIRM Registration No W100208 ★ Chartered Accountants

2.	KHFM Infra Projects Private Limited	Subsidiary
3.	KHFM & DP Jain Company	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim standalone financial information, in respect of –

   a. Subsidiary- KHFM Infra Projects Private Limited, whose unaudited interim standalone financial information reflect total assets of Rs. 614.43 lakhs as at 30th September, 2024, total revenue of Rs 683.91 lakhs, total profit after tax of Rs. 104.96 lakhs for the half year ended 30th September, 2024 respectively, as considered in the Statement.
   b. Subsidiary- KHFM & D P Jain Company, whose unaudited interim standalone financial information reflect total assets of Rs 6.80 lakhs as at 30th September, 2024, total revenue of Rs Nil, total loss after tax of 16.82 lakhs for the half year ended 30th September, 2024 as considered in the Statement.

   This unaudited interim standalone financial information have not been reviewed by their auditors and have been approved and furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on such unaudited interim standalone financial information.
   Our report on the Statement is not modified in respect of our reliance on the unaudited interim standalone financial information certified by the Management.

7. The consolidated annual financial statements of the company for the year ended March 31st, 2024 were audited by another auditor who expressed an unmodified opinion on those statements as on 30th May 2024.

For YRKDAJ and Associates LLP
Chartered Accountants
Firm Registration No.: W100288

Rohit Teli
Partner
Membership No. 135581
UDIN: 24135581BKAPQL8927
Place: Mumbai
Date: 11th November, 2024

KHFM Hospitality & Facility Management Services Limited
(CIN - L74930MH2006PLC159290)
Statement of Unaudited Consolidated Financial Results for the half year ended 30th September, 2024

(Figures in INR Lakhs)

Sr. No	PARTICULARS	6 Months Ended			Year ended
		September 30,2024 (Uaudited)	March 31, 2024 (Unaudited)	September 30,2023 (Uaudited)	March 31, 2024 (Audited)
(I)	Revenue from Operations	5,428.26	5,487.53	5,721.95	11,209.48
(II)	Other Income	42.86	36.04	31.29	67.33
(III)	**Total Revenue (I+II)**	**5,471.12**	**5,523.57**	**5,753.24**	**11,276.81**
(IV)	**Expenses**				
	Employee Benefit Expense	2,537.95	2,709.75	2,571.67	5,281.42
	Finance Cost	271.68	274.34	258.47	532.81
	Depreciation and amortisation expense	40.82	36.53	22.12	58.65
	Other expenses	2,285.05	2,350.54	2,601.33	4,951.87
	TOTAL EXPENSES (IV)	**5,135.50**	**5,371.16**	**5,453.59**	**10,824.75**
(V)	**Profit/ (Loss) before exceptional items and tax(III-IV)**	335.62	152.41	299.65	452.06
(VI)	Exceptional Items			-	
(VII)	**Profit/(Loss) before Tax (V-VI)**	335.62	152.41	299.65	452.06
	Tax Expense				
	Current Tax	86.57	(103.75)	93.37	(10.38)
	Deferred Tax	(8.38)	158.34	(10.83)	147.51
(VIII)	**Total Tax Expense**	78.19	54.59	82.54	137.14
(IX)	**Profit/(Loss) for the period (VII-VIII)**	257.43	97.82	217.11	314.92
(X)	**Other Comprehensive Income**				
	(1) Items that will not be reclassified subsequently to Statement of Profit & Loss (Gain)/Loss	31.06	8.22	12.93	21.15
	(2) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	(7.82)	(2.07)	(3.25)	(5.32)
	(3) Items that will be reclassified subsequently to Statement of Profit & Loss			-	
(XI)	**Total Comprehensive Income/(Loss) for the period(IX+X)**	234.19	91.67	207.43	299.09
	Net Profit Attributable to:				
a)	Owners of the company	256.55	98.18	217.05	315.24
b)	Non-Controlling Interest	0.88	(0.38)	0.06	(0.32)
		257.43	97.81	217.11	314.92
	Other Comprehensive Income Attributable to:				
a)	Owners of the company	(23.24)	(6.15)	(9.68)	(15.83)
b)	Non-Controlling Interest	-	-	-	-
		(23.24)	(6.15)	(9.68)	(15.83)
	Total Comprehensive income attributable to				
a)	Owners of the company	233.31	92.03	207.37	299.41
b)	Non-controlling interests	0.88	(0.38)	0.06	(0.32)
		234.19	91.66	207.43	299.09
	Paid-up equity share capital (Face value Rs 10)	2,087.85	2,004.15	2,004.15	2,004.15
	Reserves excluding Revaluation Reserves	-	-	-	2,705.55
	Earnings Per Share (in Rs)				
	(a) Basic	1.24	0.49	1.08	1.57
	(b) Diluted	1.17	0.49	1.08	1.57

Notes:
(a) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 11th, 2024.

(b) Previous period figures have been re-grouped and/ or re-arranged wherever necessary to make their classification comparable with the current period.

(c) In accordance with Ind AS 108 on Operating Segments , the Company has identified its business segment as " Hospitality & Facility Management Services". There are no other primary reporatable segments. The major and material activities of the company are restricted to only one geographical segment i.e. India, hence the secondary segment disclosures are also not applicable.

(d) The consolidated financial results include the results for the second half of FY 2023-24 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half of the said financial year.

(e) EPS for the repective half year periods are not annualised. Basic earnings per share is computed by dividing profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period.

(f) During the current period,the company has issued 8,37,000 Fully Paid Equity Shares of the Company of face value of Rs. 10/- each ("Equity Shares"), on Preferential basis, to Promoters and other investors at a price of Rs. 52/- (Rupees Fifty Two Only) (including premium of Rs. 42/-). Further the Company has received 25% amount towards issue of 22,32,000 Convertible Warrants ("Warrants") on Preferential basis as approved by the shareholders. Given the dilutive effect, diluted earnings per share (EPS) has been presented for the current period.

For and on behalf of Board of
KHFM HOSPITALITY & FACILITY MANAGEMENT SERVICES LIMITED

Ravindra Hegde
Managing Director
DIN NO : 01821002

Date: 11th November, 2024

KHFM Hospitality & Facility Management Services Ltd. KHFM

KHFM HOSPITALITY & FACILITY MANAGEMENT SERVICES LIMITED
(CIN - L74930MH2006PLC159290)

UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2024

All Amount in INR Lakhs

	Particulars	As at 30th September, 2024	As at 31st March, 2024
A	**ASSETS**		
	Non-Current Assets		
	(a) Property, Plant and Equipment	287.47	265.70
	(b) Right- of - Use Assets	-	-
	(c) Capital Work in Progress	-	-
	(d) Investment properties	52.09	53.39
	(e) Goodwill		
	(f) Other Intangible Assets	1.39	2.03
	(g) Intangible Assets Under Development	-	-
	(h) Biological assets other than Bearer plants	-	-
	(i) Financial Assets		
	(i) Investments	5.50	5.50
	(ii) Trade Receivables	-	-
	(iii) Other Financial Assets	1,039.42	1,058.45
	(j) Deferred Tax Assets (Net)	365.33	346.05
	(k) Other Non-Current Assets		
	SUB-TOTAL	**1,751.20**	**1,731.12**
	Current Assets		
	(a) Inventories	55.15	18.38
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	2,842.27	2,653.02
	(iii) Cash and Cash Equivalents	154.55	109.49
	(iv) Bank Balances other than (iii) above	1,005.28	1,006.40
	(v) Other Financial Assets	-	-
	(c) Current Tax Assets (Net)	639.53	622.07
	(d) Other Current Assets	5,032.72	4,530.45
	SUB-TOTAL	**9,729.50**	**8,939.81**
	Non Current Assets Classified as Held for sale		
	Total Assets	**11,480.70**	**10,670.94**
B	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Equity Share Capital	2,087.85	2,004.15
	(b) Other Equity	3,378.05	2,666.08
	Total equity attributable to equity holders of the Company	5,465.90	4,670.23
	(c) Non- Controlling Interests	30.52	39.47
		5,496.42	**4,709.70**
	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	654.35	816.78
	(ii) Other Financial Liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax Liabilities (Net)	-	-
	(d) Other Non-Current Liabilities	44.89	24.80
		699.24	**841.58**
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3,551.20	3,607.81
	(ii) Trade Payables	362.91	282.65
	(iii) Other Financial Liabilities	696.12	548.38
	(b) Provisions	225.32	413.62
	(c) Other Current Liabilities	449.49	267.20
		5,285.04	**5,119.66**
	Total Equity and Liabilities	**11,480.70**	**10,670.94**

For and on behalf of Board of
KHFM HOSPITALITY & FACILITY MANAGEMENT SERVICES LIMITED

Ravindra Hegde
Managing Director
DIN No. - 01821002
Date:11th November, 2024

KHFM Hospitality & Facility Management Services Ltd.

KHFM HOSPITALITY & FACILITY MANAGEMENT SERVICES LIMITED
(CIN - L74930MH2006PLC159290)

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT

All Amount in INR Lakhs

	Particulars	As at 30th September 2024	As at 31st March 2024
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit/(Loss) before Tax	335.62	452.06
	Adjustment for:		
	Depreciation and Amortization Expense	40.82	58.65
	Finance cost	271.68	532.81
	Allowance for Doubtful Debts	0.14	7.48
	Profit on sale of Property, Plant & Equipment	(0.63)	-
	Re-measurement (Gain)/Loss on Defined Benefit Plan	(31.06)	(21.15)
	Interest Income on Fixed Deposit and Income Tax Refund	(37.14)	(55.39)
	Operating Profit before Working Capital changes	**579.43**	**974.46**
	Adjustment for:		
	(Increase)/decrease in Trade Receivables	(189.39)	(740.83)
	(Increase)/decrease in Other Current Financial Assets	-	1,904.61
	(Increase)/decrease in Other Non-Current Financial Assets	19.03	7.04
	(Increase)/decrease in Other Current Assets	(519.74)	(728.18)
	(Increase)/decrease in Inventories	(36.78)	(16.81)
	Increase/(decrease) in Trade Payable	80.25	(227.75)
	Increase/(decrease) in Other Current Financial Liability	91.14	109.17
	Increase/(decrease) in Non Current Liability	20.09	2.64
	Increase/(decrease) in Provision	(188.30)	(257.71)
	Increase/(decrease) in Non-Current Liabilitty	(162.43)	(347.17)
	Increase/(decrease) in Other Current Liabilitty	182.32	52.95
	Cash Generated/Used from Operations	**(124.38)**	**732.42**
	Direct Taxes	(78.75)	15.70
	Net Cash from Operating Activities (A)	**(203.13)**	**748.13**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant & Equipment	(64.52)	(228.58)
	Sale of Property, Plant & Equipment	4.50	-
	Fixed Deposits placed/matured/realised (Net)	1.13	(32.71)
	Interest Received	37.14	55.39
	Investment in subsidiaries	-	-
	Net Cash used in Investing Activities (B)	**(21.75)**	**(205.90)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Interest Expenses	(271.68)	(532.81)
	Dividend Paid	(104.39)	-
	Proceeds from Issue of equity shares/warrants/NCI/Shareholders	716.08	39.72
	Payment For share/warants issue related costs	(70.08)	(3.19)
	Net Cash from Financing Activities (C)	**269.93**	**(496.28)**
	Net Changes in Cash and Cash Equivalents (A+B+C)	**45.05**	**45.94**
	Opening Balance of Cash and Cash Equivalents	109.49	63.55
	Closing Balance of Cash and Cash Equivalents	**154.54**	**109.49**

Notes:-

1 The above Standalone Cash Flow Statement has been prepared under the "indirect method" as set out in the Indian Accounting Standard (Ind AS-7) Statement of Cash Flows.

2 Cash and Cash Equivalents at the year end comprises

Cash on Hand	59.78	76.33
In Bank Account	94.76	33.16
	154.54	**109.49**

For and on behalf of Board of
KHFM HOSPITALITY & FACILITY MANAGEMENT SERVICES LIMITED

Ravindra Hegde
Managing Director
DIN No. - 01821002
Date: 11th November, 2024

KHFM Hospitality & Facility Management Services Ltd. KHFM

YRKDAJ & ASSOCIATES LLP
Chartered Accountants

110 & 125, Silver Point,
Maneklal Estate, Ghatkopar (West).
Mumbai - 400 086.
Email id : cateam@yrkdaj.com
Ph. No. : 022-25112266
Website : www.yrkdaj.com

Date: 11th November 2024

Independent Auditor's Review report on Half Yearly Unaudited Standalone Financial Results of KHFM Hospitality and Facility Management Services Limited pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To Board of Directors of
KHFM HOSPITALITY & FACILITY MANAGEMENT SERVICES LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of **KHFM HOSPITALITY & FACILITY MANAGEMENT SERVICES LIMITED** ('the Company') for the half year ended 30th September 2024 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information

YRKDAJ & ASSOCIATES LLP ★ FIRM Registration No. W100288 ★ Chartered Accountants

required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other Matters

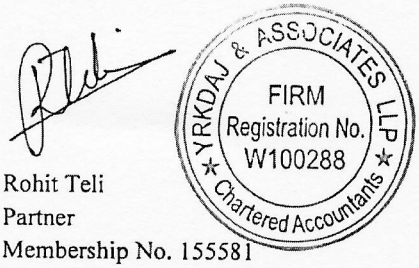
a) The figures for the previous periods / year are re-classified / re-arranged / re-grouped by the Management of the Company to make them comparable with current period.

b) Significant event subsequent to 30th September 2024 till date has neither advanced to the knowledge of management nor to us by any means.

c) The standalone annual financial statements of the company for the year ended March 31st, 2024 were audited by another auditor who expressed an unmodified opinion on those statements as on 30th May 2024.

Our conclusion is not modified in respect of aforesaid Matters.

For YRKDAJ and Associates LLP
Chartered Accountants
Firm Registration No.: W100288



Rohit Teli
Partner
Membership No. 155581
UDIN: 24155581BKAPQM8346
Place: Mumbai
Date: 11th November, 2024

KHFM Hospitality & Facility Management Services Limited
(CIN - L74930MH2006PLC159290)
Statement of Unaudited Standalone Financial Results for the half year ended 30th September, 2024

(Figures in INR Lakhs)

Sr. No	PARTICULARS	6 Months Ended			Year ended
		September 30,2024 (Uaudited)	March 31, 2024 (Unaudited)	September 30,2023 (Uaudited)	March 31, 2024 (Audited)
(I)	Revenue from Operations	4,744.35	5,319.84	5,424.67	10,744.51
(II)	Other Income	33.81	35.26	31.29	66.55
(III)	**Total Revenue (I+II)**	**4,778.16**	**5,355.10**	**5,455.96**	**10,811.06**
(IV)	**Expenses**				
	Employee Benefit Expense	2,513.24	2,678.93	2,563.23	5,242.16
	Finance Cost	258.94	249.30	258.46	507.76
	Depreciation and amortisation expense	40.61	36.32	22.12	58.44
	Other expenses	1,753.83	2,205.36	2,321.27	4,526.63
	TOTAL EXPENSES (IV)	**4,566.62**	**5,169.91**	**5,165.08**	**10,334.99**
(V)	**Profit/ (Loss) before exceptional items and tax(III-IV)**	211.54	185.19	290.88	476.07
(VI)	Exceptional Items			-	
(VII)	**Profit/(Loss) before Tax (V-VI)**	211.54	185.19	290.88	476.07
	Tax Expense				
	Current Tax	50.65	(108.49)	90.62	(17.87)
	Deferred Tax	(8.41)	158.31	(10.83)	147.48
(VIII)	**Total Tax Expense**	42.24	49.82	79.79	129.61
(IX)	**Profit/(Loss) for the period (VII-VIII)**	169.30	135.37	211.09	346.46
(X)	**Other Comprehensive Income**				
	(1) Items that will not be reclassified subsequently to Statement of Profit & Loss (Gain)/Loss	31.06	8.22	12.93	21.15
	(2) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	(7.82)	(2.07)	(3.25)	(5.32)
	(3) Items that will be reclassified subsequently to Statement of Profit & Loss			-	
(XI)	**Total Comprehensive Income/(Loss) for the period(IX+X)**	146.06	129.22	201.41	330.63
	Paid-up equity share capital (Face value Rs 10)	2,087.85	2,004.15	2,004.15	2,004.15
	Reserves excluding Revaluation Reserves	-	-	-	2,691.19
	Earnings Per Share (in Rs)				
	(a) Basic	0.82	0.68	1.05	1.73
	(b) Diluted	0.77	0.68	1.05	1.73

Notes:

(a) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 11th, 2024.

(b) Previous period figures have been re-grouped and/ or re-arranged wherever necessary to make their classification comparable with the current period.

(c) In accordance with Ind AS 108 on Operating Segments , the Company has identified its business segment as " Hospitality & Facility Management Services". There are no other primary reporatable segments. The major and material activities of the company are restricted to only one geographical segment i.e. India, hence the secondary segment disclosures are also not applicable.

(d) The standalone financial results include the results for the second half of FY 2023-24 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half of the said financial year.

(e) EPS for the repective half year periods are not annualised. Basic earnings per share is computed by dividing profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period.

(f) During the current period,the company has issued 8,37,000 Fully Paid Equity Shares of the Company of face value of Rs. 10/- each ("Equity Shares"), on Preferential basis, to Promoters and other investors at a price of Rs. 52/- (Rupees Fifty Two Only) (including premium of Rs. 42/-). Further the Company has received 25% amount towards issue of 22,32,000 Convertible Warrants ("Warrants") on Preferential basis as approved by the shareholders. Given the dilutive effect, diluted earnings per share (EPS) has been presented for the current period.

For and on behalf of Board of
KHFM HOSPITALITY & FACILITY MANAGEMENT SERVICES LIMITED

Ravindra Hegde
Managing Director
DIN NO : 01821002

Date: 11th November, 2024

KHFM HOSPITALITY & FACILITY MANAGEMENT SERVICES LIMITED
(CIN - L74930MH2006PLC159290)

UNAUDITED STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER, 2024

All Amount in INR Lakhs

	Particulars	As at 30th September, 2024	As at 31st March, 2024
A	**ASSETS**		
	Non-Current Assets		
	(a) Property, Plant and Equipment	286.14	264.76
	(b) Right- of - Use Assets	-	-
	(c) Capital Work in Progress	-	-
	(d) Investment properties	52.09	53.39
	(e) Goodwill		
	(f) Other Intangible Assets	1.39	2.03
	(g) Intangible Assets Under Development	-	-
	(h) Biological assets other than Bearer plants	-	-
	(i) Financial Assets		
	(i) Investments	6.59	6.59
	(ii) Trade Receivables	-	-
	(iii) Other Financial Assets	998.39	1,058.45
	(j) Deferred Tax Assets (Net)	365.38	346.08
	(k) Other Non-Current Assets		
	SUB-TOTAL	**1,709.98**	**1,731.30**
	Current Assets		
	(a) Inventories	55.15	18.38
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	2,796.35	2,612.96
	(iii) Cash and Cash Equivalents	55.26	77.09
	(iv) Bank Balances other than (iii) above	1,005.28	1,006.40
	(v) Other Financial Assets	-	-
	(c) Current Tax Assets (Net)	683.32	629.94
	(d) Other Current Assets	4,603.69	4,389.70
	SUB-TOTAL	**9,199.05**	**8,734.47**
	Non Current Assets Classified as Held for sale		
	Total Assets	**10,909.03**	**10,465.77**
B	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Equity Share Capital	2,087.85	2,004.15
	(b) Other Equity	3,315.92	2,691.19
		5,403.77	**4,695.34**
	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	654.35	816.78
	(ii) Other Financial Liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax Liabilities (Net)	-	-
	(d) Other Non-Current Liabilities	44.89	24.80
		699.24	**841.58**
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3,307.20	3,431.37
	(ii) Trade Payables	240.77	254.41
	(iii) Other Financial Liabilities	696.12	548.38
	(b) Provisions	225.22	413.02
	(c) Other Current Liabilities	336.71	281.68
		4,806.02	**4,928.85**
	Total Equity and Liabilities	**10,909.03**	**10,465.77**

For and on behalf of Board of
KHFM HOSPITALITY & FACILITY MANAGEMENT SERVICES LIMITED

Ravindra Hegde
Managing Director
DIN No. - 01821002
Date:11th November, 2024

KHFM Hospitality & Facility Management Services Ltd.

KHFM HOSPITALITY & FACILITY MANAGEMENT SERVICES LIMITED
(CIN - L74930MH2006PLC159290)

UNAUDITED STANDALONE CASH FLOW STATEMENT

All Amount in INR Lakhs

	Particulars	As at 30th September 2024	As at 31st March 2024
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit/(Loss) before Tax	211.54	476.07
	Adjustment for:		
	Depreciation and Amortization Expense	40.61	58.44
	Finance cost	258.94	507.76
	Allowance for Doubtful Debts	0.14	7.48
	Profit on sale of Property, Plant & Equipment	(0.63)	-
	Re-measurement (Gain)/Loss on Defined Benefit Plan	(31.06)	(21.15)
	Interest Income on Fixed Deposit and Income Tax Refund	(28.10)	(54.62)
	Operating Profit before Working Capital changes	**451.44**	**973.98**
	Adjustment for:		
	(Increase)/decrease in Trade Receivables	(183.54)	(700.76)
	(Increase)/decrease in Other Current Financial Assets	-	1.904.61
	(Increase)/decrease in Other Non-Current Financial Assets	60.06	7.04
	(Increase)/decrease in Other Current Assets	(267.37)	(738.47)
	(Increase)/decrease in Inventories	(36.78)	(16.81)
	Increase/(decrease) in Trade-Payable	(13.64)	(239.26)
	Increase/(decrease) in Other Current Financial Liability	23.58	76.36
	Increase/(decrease) in Non Current Liability	20.09	2.64
	Increase/(decrease) in Provision	(187.80)	(258.06)
	Increase/(decrease) in Non-Current Liabilitty	(162.43)	(347.17)
	Increase/(decrease) in Other Current Liabilitty	55.05	45.87
	Cash Generated/Used from Operations	**(241.34)**	**709.97**
	Direct Taxes	(42.83)	23.19
	Net Cash from Operating Activities (A)	**(284.17)**	**733.16**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant & Equipment	(63.92)	(227.84)
	Sale of Property, Plant & Equipment	4.50	-
	Fixed Deposits placed/matured/realised (Net)	1.13	(32.71)
	Interest Received	28.10	54.62
	Investment in subsidiaries	-	-
	Net Cash used in Investing Activities (B)	**(30.19)**	**(205.93)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Interest Expenses	(258.94)	(507.76)
	Dividend Paid	(104.38)	-
	Proceeds from Issue of equity shares/warrants	725.92	-
	Payment For share/warants issue related costs	(70.08)	(3.19)
	Net Cash from Financing Activities (C)	**292.52**	**(510.93)**
	Net Changes in Cash and Cash Equivalents (A+B+C)	**(21.84)**	**16.31**
	Opening Balance of Cash and Cash Equivalents	77.09	60.78
	Closing Balance of Cash and Cash Equivalents	**55.25**	**77.09**

Notes:-

1 The above Standalone Cash Flow Statement has been prepared under the "indirect method" as set out in the Indian Accounting Standard (Ind AS-7) Statement of Cash Flows.

2 Cash and Cash Equivalents at the year end comprises

Cash on Hand	54.39	66.32
In Bank Account	0.86	10.77
	55.25	**77.09**

For and on behalf of Board of
KHFM HOSPITALITY & FACILITY MANAGEMENT SERVICES LIMITED

Ravindra Hegde
Managing Director
DIN No. - 01821002
Date: 11th November, 2024

KHFM Hospitality & Facility Management Services Ltd. KHFM