

KAPIL COTEX LIMITED
CIN: L17100MH1983PLC031114

**REGD. Office: Gat N0 05, Gevrai Tanda, Paithan Road, Dist. Chhatrapati Sambhaji
Nagar (Aurangabad) MH 431002**

Website: www.kapilcotexlimited.com

Email ID: kapilcotexlimited@yahoo.co.in; Mobile No. 9594007332

To,
BSE Limited – CRD
P.J. Towers, Dalal Street,
Fort, Mumbai-400001

Date: 14/02/2025

Script Code: 512036

Sub.: Integrated Filing (Financial) for the quarter and nine-month period ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine-month period ended December 31, 2024.

The above information is also available on the website of the Company www.walchandpeoplefirst.com.

A. Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. – Not Applicable

B. Format for disclosing Outstanding Default on Loans and Debt Securities –

S. No.	Particulars	in INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	0.293
B	Of the total amount outstanding, amount of default as on date	Nil
2.	Unlisted debt securities i.e. NCDs and NCRPS	Nil
A	Total amount outstanding as on date	Nil
B	Of the total amount outstanding, amount of default as on date	Nil
3.	Total financial indebtedness of the listed entity including short-term	Nil

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	and long-term debt	
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C. Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable


D. Statement on Impact of Audit Qualifications (for Audit Report with modified opinion) submitted along with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable

You are requested to take on record.

Thanking You,

Yours Faithfully,

FOR KAPIL COTEX LIMITED


PRAKASHCHANDRA RATHI
Director
DIN: 01393087

Encls: Unaudited Financial Results and Limited Review Report.



SPD & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office : 6 B, Matoshree, Ground Floor, Jay Bhawani Sahakari Gruhnirman Sanstha, Near Swami Samarth Kendra, Garkheda, Chhatrapati Sambhajnagar - 431009

Ph.: 0240-2322424 Mobile: 9881856224, 7588027709, Email: spdassociates2020@gmail.com Web.: www.spdassociates.in

Shrirampur Branch :- Somani Niwas, At Post. Belapur (Bk), Tq. Shrirampur, Dist. Ahmednagar - 413715 (MS)

Mumbai Branch :- Opp. Akashwani Kendra, Next to Green Village Resort, Marve Road, Malad (W), Mumbai - 400095 (MS)

Ref. Independent Auditor's Limited Review Report on Quarter and Year to Date Unaudited Standalone Financial Results of the Company

To the Board of Directors of
M/s Kapil Cotex Limited

1. We have reviewed the accompanying statement of unaudited financial results of M/s Kapil Cotex Limited (the "Company") for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (the "Statement"). The statement has been prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").
2. The Company's Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures,
4. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 14th February, 2025

Place: Chhatrapati Sambhajnagar



For SPD & ASSOCIATES
CHARTERED ACCOUNTANTS

CA VENUGOPAL B. SOMANI
Partner

FRN: 139118W, MRN: 154533
UDIN: 25154533BMGYZA5042

KAPIL COTEX LTD

Registered Office : Gut No.5, Geeral Tanda, Paithan Road. Chhatrapati Sambhaji Nagar, Maharashtra-431002.

Cin No. L17100MH1983PLCO31114 Telephone No.022- 49729336, web: www.kapilcotexlimited

STATEMENT OF STANDLONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER,2024

RS. IN LAKHS

Particulars	Quarter ended 31st December 2024	Quarter ended 30 September 2024	Quarter ended 31st December 2023	Nine months ended 31 December 2024	Nine months ended 31 December 2023	Year Ended 31st March,2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations	-	-	-	-	-	-
(a) Revenue from Operations	0.16	2.25	137.18	37.83	139.87	200.23
(b) Other Income	0.16	2.25	137.18	37.83	139.87	200.23
Total Income	-	-	-	-	-	-
2. Expenses	-	-	-	-	-	-
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock- in- trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock in trade	-	-	-	-	-	-
(d) Excise Duty	0.36	0.36	0.36	1.08	1.08	1.44
(e) Employee benefits expense	-	-	-	-	0.14	0.08
(f) Finance costs	0.02	0.01	0.02	0.05	9.09	11.21
(g) Depreciation and amortisation expense	0.26	0.95	4.93	5.23	10.31	12.73
(h) Other expenses	0.64	1.32	5.31	6.36	129.56	187.50
Total Expenses	(0.48)	0.93	131.87	31.47	129.56	187.50
3 Profit before exceptional items and tax (1-2)	-	-	-	-	-	-
4 Exceptional items	(0.48)	0.93	131.87	31.47	129.56	187.50
5 Profit/(Loss) before tax	-	0.19	24.69	5.77	24.69	33.97
6. Tax expenses / Deferred Tax	(0.48)	0.74	107.18	25.70	104.87	153.53
7 Profit/(Loss) for the period	(19.18)	129.36	29.10	119.04	29.10	(83.26)
8. Other comprehensive income	(23.42)	156.80	35.80	145.35	35.80	(111.01)
(a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to Profit or loss	4.24	(27.44)	(6.70)	(26.31)	(6.70)	27.75
(b) Items that will be reclassified to profit or loss	(19.66)	130.10	136.28	144.74	133.97	70.27
9 Total comprehensive income for the period (7+8)	-	-	-	-	-	-
10 Paid-Up Equity Share Capital (Face value of Share Rs.10)	191.50	191.50	191.50	191.50	191.50	191.50
11 Earnings Per Share (not annualised)	(1.03)	6.79	7.12	7.56	7.00	3.67
Basic (Rs)	(1.03)	6.79	7.12	7.56	7.00	3.67
Diluted (Rs)	-	-	-	-	-	-

NOTES,

- The above unaudited results for the Quarter and year to date for the period ended on 31/12/2024, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 14/02/2025 in terms of clause 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015.
- The figures of previous period have been regrouped wherever necessary.
- There are no separate reportable segment at the entire operation of the company.
- During the year, company acquired 72.51% equity Share Capital in Skybiotech Life Sciences Pvt. Ltd.
- The entire operations of the Company relate to only one segment hence reporting as defined in AS 17 is not applicable.

By Order of the Board
For KAPIL COTEX LIMITED

Rathi

POONAM RATHI
MANAGING DIRECTOR
Din : 01274428

PLACE: Chhatrapati Sambhaji Nagar
DATE: 14-02-2025



SPD & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office : 6 B. Maloshree, Ground Floor, Jay Bhawani Sahakari Gruhniiman Sanstha, Near Swami Samarth Kendra, Garkheda, Chhatrapati Sambhajinagar - 431009

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Mumbai Branch :- Opp. Akashwani Kendra, Next to Green Village Resort, Marve Road, Malad (W), Mumbai - 400095 (MS)

Ref. No.

Date:- 14/02/2025

Independent Auditor's Limited Review Report on Quarterly unaudited Consolidated Financial Results of the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To the Board of Directors of
M/s Kapil Cotex Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of M/s Kapil Cotex Limited (the Holding) and its subsidiary;(the Holding and its Subsidiary together referred as Group) for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December31,2024 (the "Statement"). The statement has been prepared by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations") *.
2. The Holding Company's Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures,

A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. The Statement includes the result of the following entities:

Holding company:

Kapil Cotex Limited

Subsidiary Company

Skybiotech Life Sciences Private Limited.



5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying statement includes unaudited interim financial results and other financial information in respect of one subsidiary whose unaudited Interim Financial result reflects total revenue of Rs. 266.68 Lakhs and Rs.622.16 Lakhs, Net Profit (Loss) after Tax of Rs. (39.00) Lakhs and Rs. (154.36) Lakhs for the quarter ended on 31st December,2024 and for the period from April 01, to December 31,2024 respectively as considered in statement, which have been reviewed by their independent Auditors.

Our conclusion on the statement in respect of the above matter is not modified with respect to our reliance on the work done and the report of the other auditor and the financial results certified by the management.

Date : 14th February, 2025
Place : Chhatrapati Sambhajinagar



FRN: 139118W, MRN. 154533

UDIN: 25154533BMGYZ6646

KAPIL COTEX LTD

Registered Office : Gut No.5, Geveral Tanda, Paithan Road. Chhatrapati Sambhaji Nagar, Maharashtra-431002.

Cin No. L17100MH1983PLCO31114 Telephone No.022- 49729336, web: www.kapilcotexlimited

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER,2024

RS. IN LAKHS

Particulars	Quarter ended 31st December 2024	Quarter ended 30 September 2024	Quarter ended 31st December 2023 (STANDALONE)	Nine months ended 31 December 2024	Nine months ended 31st December, 2023 (Standalone)	Year Ended 31st March,2024 (standalone)
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations	252.13	160.36	-	603.34	-	-
(a) Revenue from Operations	14.71	3.68	137.18	56.65	139.87	200.23
(b) Other Income	266.84	164.04	137.18	659.99	139.87	200.23
Total Income						
2. Expenses	85.64	46.64	-	276.16	-	-
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock- in- trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock in trade	45.04	(22.60)	-	5.63	-	-
(d) Excise Duty	-	-	0.36	154.53	1.08	1.44
(e) Employee benefits expense	65.50	37.29	-	24.38	-	-
(f) Finance costs	10.65	13.47	-	39.55	0.14	0.08
(g) Depreciation and amortisation expense	14.43	12.56	0.02	283.90	9.09	11.21
(h) Other expenses	87.05	95.91	4.93	784.15	10.31	12.73
Total Expenses	308.31	183.27	5.31	(124.16)	129.56	187.50
3 Profit before exceptional items and tax (1-2)	(41.47)	(19.23)	131.87	(124.16)	129.56	187.50
4 Exceptional items	(41.47)	(19.23)	24.69	4.50	24.69	33.97
5 Profit/(Loss) before tax	(1.99)	(5.52)	107.18	(128.66)	104.87	153.53
6. Tax expenses / Deferred Tax	(39.48)	(24.75)	29.10	119.04	29.10	(83.26)
7 Profit/(Loss) for the period	(19.18)	129.36	35.80	145.35	35.80	(111.01)
8. Other comprehensive income	(23.42)	156.80	-	-	-	-
(a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to Profit or loss	4.24	(27.44)	(6.70)	(26.31)	(6.70)	27.75
(b) Items that will be reclassified to profit or loss	-	-	136.28	(9.62)	133.97	70.27
9 Total comprehensive income for the period (7+8)	(58.66)	104.61	136.28	32.81	133.97	70.27
Total comprehensive income attributable to:	(47.94)	111.62	136.28	32.81	133.97	70.27
(i) Owners of Company	(10.72)	(7.01)	-	(42.43)	-	-
(ii) Non Controlling Interest	-	-	-	-	-	-
10 Paid-Up Equity Share Capital (Face value of Share Rs.10)	191.50	191.50	191.50	191.50	191.50	191.50
11 Earnings Per Share (not annualised)						
Basic (Rs)	(3.06)	5.46	7.12	(0.50)	7.00	3.67
Diluted (Rs)	(3.06)	5.46	7.12	(0.50)	7.00	3.67

NOTES,

- The above unaudited results for the Quarter and year to date for the period ended on 31/12/2024, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 14/02/2025 in terms of clause 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015.
- The figures of previous period have been regrouped wherever necessary.
- There are no separate reportable segment at the entire operation of the company.
- During the Current Year, company acquired 72.51% equity Share Capital in Skybiotech Life Sciences Pvt. Ltd.
- The entire operations of the Company relate to only one segment hence reporting as defined in AS 17 is not applicable.

By Order of the Board
For KAPIL COTEX LIMITED

Pathi

POONAM RATHI
MANAGING DIRECTOR
Din : 01274428

PLACE: Chhatrapati Sambhaji Nagar
DATE: 14-02-2025