

KAPIL COTEX LIMITED
REGD. OFFICE: GAT NO 05, GEVRAI TANDA, PAITHAN ROAD, DIST. CHHATRAPATI
SAMBHAJI NAGAR (AURANGABAD) MH 431002
CIN: L17100MH1983PLC031114
Tel No: 91-(22)- 21660432, Website: www.kapilcotex.co.in
Email ID: kapilcotexlimited@yahoo.co.in

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

Date: 30.05.2024

Script Code: 512036

SUB: OUTCOME OF THE MEETING OF BOARD OF DIRECTORS OF KAPIL COTEX LIMITED ("THE COMPANY") HELD ON MAY 30, 2024.

Dear Sir(s),

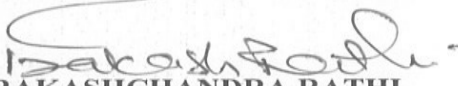
Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we are pleased to submit the Audited Financials Results for the Half year/Year ended 31st March, 2024 which was also approved by the Board of Directors of the Company at their meeting held on **Thursday, 30th May, 2024 at 5:00 P.M. and concluded at 07:20 PM.**

You are requested to take on record the Audited Financial Results along with Audit Report for your and record and disseminate the same for the information of investors.

Thanking You,

Yours Faithfully,

FOR KAPIL COTEX LIMITED


PRAKASHCHANDRA RATHI
Director
DIN: 01393087



SPD & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office : 6 B, Matoshree, Ground Floor, Jay Bhawani Sahakari Gruhnirman Sanstha, Near Swami Samarth Kendra, Garkheda, Chhatrapati Sambhajinagar - 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. No.

Date:- 30/05/2024

INDEPENDENT AUDITOR'S REPORT

To the Members of KAPIL COTEX LIMITED,

Report on the Audit of the standalone Ind AS Financial Statements

Opinion

We have audited the accompanying standalone Ind AS financial statements of Kapil Cotex Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Ind AS financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, its profit/loss including other comprehensive income its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone Ind AS financial statements in accordance with the Standards on Auditing (SAs), as 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 Ind AS Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone Ind AS financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone Ind AS financial statements for the financial year ended March 31, 2024. These matters were addressed in the context of our audit of the standalone Ind AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.



We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the standalone Ind AS financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the standalone Ind AS financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying standalone Ind AS financial statements.

We have determined that there are no key audit matters to communicate in our report.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual report, but does not include the standalone Ind AS financial statements and our auditor's report thereon.

Our opinion on the standalone Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the standalone Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Ind AS financial statements that give a true and fair view and are free from material



misstatement, whether due to fraud or error.

In preparing the standalone Ind AS financial statements, management is 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 management 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 Ind AS Financial Statements

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

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

- Identify and assess the risks of material misstatement of the standalone Ind AS financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are



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

- Evaluate the overall presentation, structure and content of the standalone Ind AS financial statements, including the disclosures, and whether the standalone Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone Ind AS financial statements for the financial year ended March 31, 2024 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure 1" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;

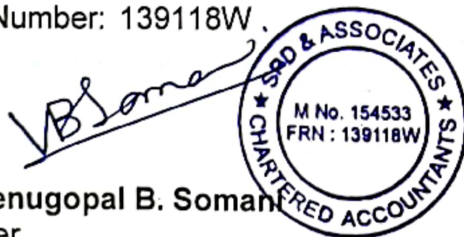


- (d) In our opinion, the aforesaid standalone Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
- (e) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these standalone Ind AS financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report;
- (g) The managerial remuneration for the year ended March 31, 2024 has not been provided for the year by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act;
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For SPD AND ASSOCIATES

Chartered Accountants

FRN Number: 139118W



CA Venugopal B. Somani

Partner

M. No. 154533

Place of Signature: Mumbai

Date: 30th May, 2024

UDIN: 24154533BKBOFH2506



ANNEXURE TO THE AUDITORS' REPORT

The Annexure referred to in our report to the members of KAPIL COTEX LIMITED for the year ended 31st March, 2024.

On the basis of the information and explanation given to us during the course of our audit, we report that:

1.
 - (a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.
 - (b) These fixed assets have been physically verified by the management at reasonable intervals there was no Material discrepancies were noticed on such verification.
 - (c) The title deeds of Immovable properties are held in the name of the company.
2. As explained to us, inventories have been physically verified during the year by the management at reasonable intervals. No material discrepancy was noticed on physical verification of stock by the management as compared to book records.
3. According to the information and explanations given to us and on the basis of our examination of the books of accounts, the company has not granted any loans secured or unsecured to companies, firms, Limited Liability firms or others parties covered in the register maintained under section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a), (b) and (c) of the order are not applicable to the Company.
4. In respect of loans, investments, guarantees, and security all mandatory provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
5. The company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provision of sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposits) Rules, 2015 with regards to the deposits accepted from the public are not applicable.
6. Maintenance of cost records as been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 is not applicable to the company.
7.
 - (a) The company is regular in depositing undisputed statutory dues (whichever applicable) including provident fund, Employee's state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities.
 - (b) Dues of income tax or GST or service tax or duty of customs or duty of excise or value added tax have been deposited on time there is no dispute is pending on the part of company.
8. There were no instances of undisclosed or surrendered transactions during this Financial Year.
9. The company hasn't made any default in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders.
10.
 - (a) The company has not raised any money by way of further public offer (including debt instruments) during the current financial year.
 - (b) During the year, the company has made preferential allotment of 8,75,000 equity shares on 28/12/2023 under audit.

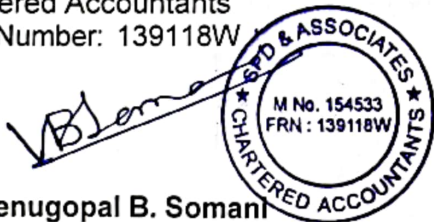


11. Neither company has done any fraud nor by its officers or employees so nothing be disclosed separately
12. Company is not a Nidhi Company hence nothing to be disclosed for any provisions applicable on Nidhi Company.
13. All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards;
14. The Company has appointed Internal Auditor as per Sec 138 of Companies Act, 2013.
15. Provisions of Section 192 of Companies Act 2013 have been complied.
16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934
18. The company hasn't entered into any non-cash transactions with directors or persons connected with him.
19. The Company has generated Profit (Profit before tax) of Rs. 1,87,49,801/- in Financial year 2023-24.
20. There haven't been any resignation of statutory auditor during the year due to completion of Audit term of 5 years.
21. On the basis of Financial Ratios, Ageing and expected dates of realization of Financial assets and payment to financial liabilities, other information accompanying financial statements, Company will be able to pay off its financial liabilities.
22. Company is not liable to undertake CSR Activities as per sec 135 of companies act, 2013.

For SPD AND ASSOCIATES

Chartered Accountants

FRN Number: 139118W



CA Venugopal B. Somani

Partner

M. No. 154533

Place of Signature: Mumbai

Date: 30th May, 2024

UDIN: 24154533BKBOFH2506





SPD & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office : 6 B, Matoshree, Ground Floor, Jay Bhawani Sahakari Gruhnirman 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. **ANNEXURE 'B' TO THE INDEPENDENT AUDITORS' REPORT**

Date:- 30/05/2024

REPORT ON INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING **Report on the Internal Financial Controls under Clause (i) of Sub-Section 3 of Section 143 of the Companies Act, 2013 ("The Act")**

We have Audited the Internal Financial Controls over Financial reporting of Kapil Cotex Limited of March 31, 2024 in conjunction with our audit of the financial statements of the company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion of the company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (The 'Guidance Note') and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an Audit of Internal Financial Controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal controls based on the assessed risk. The procedures selected depends on the auditor's judgement, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



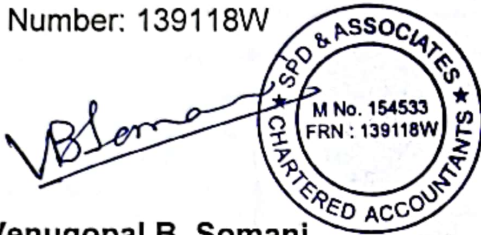
Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For SPD AND ASSOCIATES

Chartered Accountants

FRN Number: 139118W



CA Venugopal B. Somani

Partner

M. No. 154533

Place of Signature: Mumbai

Date: 30th May, 2024

UDIN: 24154533BKBOFH2506

KAPIL COTEX LTD

Registered Office : Gut No.5, General Tanda, Palthan Road, Chhatrapati Sambhaji Nagar,
Maharashtra-431 002.

Cin No. L17100MH1983PLCO31114 , web: www.kapilcotexlimited

STATEMENT OF STANDLONE AUDITED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2024

Rs. In Lakhs

Particulars	Quarter ended 31st March, 2024	Quarter ended 31 December, 2023	Quarter ended 31st March, 2023	Year ended 31st March, 2024	Year Ended 31st March, 2023
	Audited	Unaudited	Audited	Audited	Audited
1. Income from Operations					
(a)Revenue from Operations	0	0	0	0	0
(b)Other Income	60.36	137.18	0.21	200.23	5.42
Total Income	60.36	137.18	0.21	200.23	5.42
2 Expenses			0		
(a) Cost of materials consumed	0	0	0	0	0
(b) Purchases of stock- in- trade	0	0	0	0	0
(c) Changes in inventories of finished goods, work-in l.progress and stock in trade	0	0	0	0	0
(d)Excise Duty	0	0	0	0	0
(e)Employee benefits expense	0.36	0.36	0.08	1.44	1.16
(f)Finance costs	0	0	0	0	0
(g)Depreciation and amortisation expense	-0.06	0.02	0.04	0.08	0.15
(h)Other expenses	2.12	4.93	0.30	11.21	4.84
Total Expenses	2.42	5.31	0.42	12.73	6.15
3 Profit before exceptional items and tax (1-2)	57.94	131.87	(0.21)	187.50	(0.73)
4 Exceptional items	0	0	0.00	0	0
5 Profit/(Loss) before tax	57.94	131.87	(0.21)	187.50	(0.73)
6. Tax expenses / Deferred Tax	9.279	24.69	0	33.969	0.00
7 Profit/(Loss) for the period	48.66	107.18	(0.21)	153.53	(0.73)
8. Other comprehensive income	(112.36)	29.10	0	(83.26)	
(a)(i)Items that will not be reclassified to profit or loss	(146.81)	35.80	-18.3	(111.01)	(31.27)
(ii)Income tax relating to items that will not be reclassified to Profit or loss	34.45	-6.70	4.45	27.75	7.82
(b)(i)Items that will be reclassified to profit or loss	0	0	0	0	0
(ii)Income tax relating to items that will be reclassified to profit or loss	0	0	0	0	0
9 Total comprehensive income for the period (7+8)	-63.70	136.28	(14.05)	70.27	(24.17)
10 Paid-Up Equity Share Capital (Face value of Share Rs.10)	191.50	191.50	104	191.50	104
11 Earnings Per Share (not annualised)					
Basic (Rs))	-3.33	7.12	(1.35)	3.67	(2.32)
Diluted (Rs))	-3.33	7.12	(1.35)	3.67	(2.32)

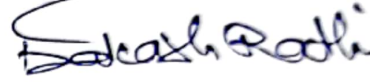


Notes.

1. The above results were reviewed by the Audit Committee & have been taken on record by the Board of Directors of the Company at their meeting held on 30th May ,2024.
2. The Standalone Financial Results for the year ended March 31, 2024 were audited by the Statutory Auditors of the Company.
3. The entire operations of the Company relate to only one segment hence reporting as defined in AS 17 is not applicable.
4. The figures for the quarter ended March 31,2024 are balancing figures between the audited Audited figures in respect of the full financial year and published year to date figures upto the third quarter if the current financial year.
5. Previous year figures have been regrouped or reclassified wherever necessary.
6. Effective from April 1,2019, the company is adopted Ind AS 116"Leases", However there has not been any material transitional impact on the financial result of the Company.
7. The company has allotted 8,75,000 Equity Shares on Preferential basis on 28/12/2023 (Listing Approval Awaited).
8. The Company has shifted its Registered office from Mumbai to Chhatrapati Sambhajnagar (Aurangabad, Maharashtra).

PLACE : MUMBAI
DATE : 30-05-2024

By Order of the Board
For KAPIL COTEX LIMITED

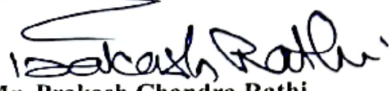


DIRECTOR & CFO
Din : 01393087

Statement of Asset & Liabilities of Kapil Cotex Limited

KAPIL COTEX LTD Registered Office : Gut No.5, Geveral Tanda, Palthan Road, Chhatrapati Sambhaji Nagar, Maharashtra-431002(India) Cin No. LI 7100MH1983PLCO31114 www.kapilcotexlimited		
Rs. In Lakhs		
PARTICULARS	As at 31st March 2024	As at 31st March 2023
ASSETS	0	0
Non-Current Assets	0	0
Property, Plant and Equipment	0.48	0.55
Financial Assets	0	0
- Investments	292.54	403.56
Current Assets	0	0
Inventories	0	0
Financial Assets	0	0
- Trade and Other Receivables	0	0
- Cash and Cash Equivalents	843.29	1.75.
- Other Financial Assets	16.3	0.32
Assets for current tax (net)	0	0
Other Current Assets	0	0.00
TOTAL ASSETS	1152.61	406.18
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	191.50	104.00
Other Equity	891.71	244.96
Total Equity	1083.21	348.96
Non-Current Liabilities	0	0
Financial Liabilities	0	0
- Other Financial Liabilities	0	0
Deferred Tax Liabilities (Net)	28.75	56.50
Current Liabilities	0	0
Financial Liabilities	0	0
- Short Tenn Borrowings	0	0
- Trade and Other Payables	0.	0.00
- Other Financial Liabilities	0	0
Other Current Liabilities	40.65	0.72
Total Liabilities	69.40	57.22
TOTAL EQUITY AND LIABILITIES	1152.61	406.18

For KAPIL COTEX LIMITED


Mr. Prakash Chandra Rathi.

DIRECTOR & CFO

Din : 01393087



KAPIL COTEX LIMITED

Gut No.5, General Tanda, Palthan Road, Chhatrapati Sambhaji Nagar, Maharashtra-431 002

CIN No. L17100MH1983PLC031114

CASH FLOW STATEMENT FOR THE YEAR ENDED on 31st MARCH,2024

Figures in Rs.'000

PARTICULARS	31.03.2024		31.03.2023	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax & extraordinary Income		18,749.80	-	73.76
Adjustments:-				
Rental Income	-	-	-	-
Depreciation & Preliminary Expenses Amortisation	7.65		15.13	
Dividend	- 361.87		- 320.76	
Capital Gain	- 18,721.58		- 218.63	
Interest Income	- 939.28		- 2.14	
Other Non Cash Adjustment	- 11,101.45		- 3,126.70	
Excess Provision W/off	-		-	
		31,116.52	-	3,653.10
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		12,366.72	-	3,726.86
Adjustments:-				
Increase in Sundry Creditors/Current Liabilities	3,991		- 12.40	
Increase/decrease in Sundry Debtors	- 0.25		-	
Other Current Assets (Loans & Advances)	- 1,598.04		- 9.84	
Net Flow before tax Adjustments	2,392.33		- 2.56	
Income Tax Paid/Credit	- 3,393.71	- 1,001.39	-	- 2.56
Cash Flow from Operating Activities	A	13,368.11	-	3,729.42
B. CASH FLOW FROM INVESTING ACTIVITIES				
Interest/Commission Income	939.28		2.14	
Capital Gain	18,721.58		218.63	
Dividend Income	361.87		320.76	
Investment in Shares	16,249.50		3,245.73	
Cash flow from Investing Activities	B	36,272.23		3,787.27
C. CASH FLOW FROM FINANCING ACTIVITIES				
Securities Premium	52,500.00		-	
Share Issue Expenses	-		-	
Share Capital	8,750.00		-	
	C	61,250.00		-
Net Increase/Decrease in Cash & Cash Equivalents	A+B+C	84,154.12		57.85
Opening Balance of Cash & Cash Equivalents		174.84		116.99
Closing Balance of Cash & Cash Equivalents		84,328.96		174.84

FOR SPD & ASSOCIATES

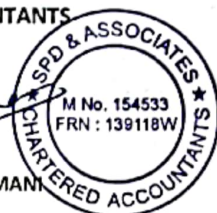
CHARTERED ACCOUNTANTS
(REG NO. 139118W)CA VENUGOPAL B. SOMANI
PARTNER

Membership No. : 154533

PLACE : MUMBAI

DATE: 30th May,2024

UDIN: 24154533BKBOFH2506



FOR KAPIL COTEX LIMITED

(Prakash Rathil)

(CFO DIRECTOR)

DIN no. 01393087

(Poonam Rathil)

(MANAGING DIRECTOR)

DIN no. 01274428



KAPIL COTEX LIMITED
REGD. OFFICE: GAT NO 05, GEVRAI TANDA, PAITHAN ROAD, DIST. CHHATRAPATI
SAMBHAJI NAGAR (AURANGABAD) MH 431002
CIN: L17100MH1983PLC031114
Tel No: 91-(22)- 21660432, Website: www.kapilcotex.co.in
Email ID: kapilcotexlimited@yahoo.co.in

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

Date: 30/05/2024

Script Code: 512036

Subject: Declaration of Audited Financial Result in compliance with the Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir(s),


Pursuant to second proviso to the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, We, the Board of Directors of Kapil Cotex Ltd, hereby declare that the Statutory Auditor of the Company, M/s. SPD & Associates, Chartered Accountant (FRN: 139118W) has issued the Audit Report with unmodified opinion on the Standalone and Consolidated Audited Financial Results of the Company for the half year and year ended 31st March, 2024.

Request you to please take the above details on record.

Thanking You,

Yours Faithfully,

FOR KAPIL COTEX LIMITED


PRAKASHCHANDRA RATHI
Director
DIN: 01393087