



# KAKATIYA TEXTILES LIMITED

Registered Office : 9 & 10, Industrial Estate, Tetali, **TANUKU** - 534 218, W.G.Dist., A.P.

Ph : 08819 - 224005, 225005 e-mail : md@rspl.ind.in / cs@rspl.ind.in

Factory : **NALLABANDAGUDEM** - 508 206, Kodad (Mdl), Nalgonda District, T.S. Ph : +91 92911 07250

To  
The Corporate Relations Department  
BSE Limited,  
Rotunga Building, P.J. Towers,  
Dalal Street, Mumbai – 400001.

Date: 11.11.2022

Dear Sir/Madam,

**Sub: Submission of Un-Audited Financial Results for the second quarter and half year ended on 30th September, 2022 as per the SEBI (LODR) Regulations, 2015**

**Ref: BSE Scrip Code: 521054**

With reference to the subject cited above, please find the enclosed herewith the following documents in terms of Regulation 33 of SEBI (LODR) Regulations, 2015:

1. Approved the Un-Audited financial results for the Second Quarter and half year ended on 30<sup>th</sup> September, 2022.
2. Took note of the Limited Review Report on Un-Audited financial results for the second quarter and half year ended on 30<sup>th</sup> September, 2022 by the Statutory Auditors of the Company.

The meeting commenced at 05.00 P.M. and concluded at 06:00 P.M.

This is for your information and necessary records.

Thanking you,

Yours faithfully,

For Kakatiya Textiles Limited

  
**V Ravindranath**  
Chairman & Director  
DIN: 00480295



# CHEVUTURI ASSOCIATES

Chartered Accountants

## **INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**

**To**  
**The Board of Directors of**  
**KAKATIYA TEXTILES LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **KAKATIYA TEXTILES LIMITED** (the 'Company'), for the quarter & half year ended September 30, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of 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 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 (the 'Act'), as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical procedures and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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.

## CHEVUTURI ASSOCIATES

Chartered Accountants

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 Standards 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,2015as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.



**For Chevuturi Associates**

Chartered Accountants

FRN: 000632S

A handwritten signature in black ink, appearing to read "Rajitha Vemuri".

**(CA Rajitha Vemuri)**

ICAI M.No.228471

Partner

UDIN: 22228471BCUZHM8611

Place: Tanuku (Camp)

Date: 11<sup>th</sup> November, 2022

# KAKATIYA TEXTILES LIMITED

CIN:L18100AP1981PLC104439

Regd. Office: Plot No. 9&10, Industrial Estate, Tetali, Tanuku, West Godavari District, Andhra Pradesh-534218, India

Ph: 08819 -224005/225005; E-mail: shares.ktl@rspl.ind.in; Web: www.kakatiyatextiles.in

Statement of unaudited Financial Results for the Quarter and half year ended 30th September, 2022

(₹ in Lakhs except per share data)

Sl. No.	Particulars	Quarter ended			Year to date		Year Ended
		30th September, 2022	30th June, 2022	30th September, 2021	Year to date figures for the current period ended 30th September, 2022	Year to date figures for the corresponding period ended 30th September, 2021	31st March, 2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	122	496	1070	618	1883	4227
2	Other Income	1	1	1	2	2	4
3	<b>Total Revenue (1+2)</b>	<b>123</b>	<b>497</b>	<b>1071</b>	<b>620</b>	<b>1885</b>	<b>4231</b>
4	<b>Expenses:</b>						
	Cost of Material Consumed	-	157	648	157	1000	2130
	Purchase of stock -in-trade	-	-	69	0	348	585
	Changes in inventories of finished goods, WIP and stock -in-trade	111	22	100	133	152	125
	Employee benefits expense	22	37	60	59	110	224
	Finance Costs	65	-	-	65	-	-
	Depreciation and Amortisation expense	14	15	14	29	28	56
	Power and Fuel	29	52	92	81	145	334
	Other Expenses	19	40	134	59	205	460
	<b>Total Expenses</b>	<b>260</b>	<b>323</b>	<b>1117</b>	<b>583</b>	<b>1988</b>	<b>3914</b>
5	<b>Profit / (Loss) before exceptional items and tax (3-4)</b>	<b>(137)</b>	<b>174</b>	<b>(46)</b>	<b>37</b>	<b>(103)</b>	<b>317</b>
6	Exceptional Items	24	19	14	43	14	18
7	<b>Profit before tax (5-6)</b>	<b>(113)</b>	<b>193</b>	<b>(32)</b>	<b>80</b>	<b>(89)</b>	<b>335</b>
8	Tax Expense						
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
9	<b>Profit (Loss) for the period from continuing operations (7-8)</b>	<b>(113)</b>	<b>193</b>	<b>(32)</b>	<b>80</b>	<b>(89)</b>	<b>335</b>
10	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	<b>Profit/(loss) from Discontinuing operations (after tax) (10-11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Profit (Loss) for the period (9+12)</b>	<b>(113)</b>	<b>193</b>	<b>(32)</b>	<b>80</b>	<b>(89)</b>	<b>335</b>
14	<b>Other comprehensive income (net of tax)</b>						
	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	-	-	-	-	-	-
	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	-	-	-	-	-	-
	<b>Total other comprehensive income (net of tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Total Comprehensive Income (13+14)</b>	<b>(113)</b>	<b>193</b>	<b>(32)</b>	<b>80</b>	<b>(89)</b>	<b>335</b>
16	<b>Paid up share capital</b>						
	--Equity (Face value of ₹10/- each)	579	579	579	579	579	579
	--Preference (Face value of ₹100/- each)	500	500	500	500	500	500
17	Reserve excluding Revaluation Reserves as per balance sheet	-	-	-	-	-	(1902)
18(i)	<b>Earnings per share (before exceptional items) (of ₹ 10/- each) (not annualised):</b>						
	(a) Basic	(2.38)	3.03	(0.56)	0.65	(1.55)	5.48
	(b) Diluted	(2.38)	3.03	(0.56)	0.65	(1.55)	5.48
18(ii)	<b>Earnings per share (after exceptional items) (of ₹ 10/-each) (not annualised):</b>						
	(a) Basic	(1.97)	3.34	(0.56)	1.38	(1.55)	5.79
	(b) Diluted	(1.97)	3.34	(0.56)	1.38	(1.55)	5.79
	See accompanying note to the Financial Results						

.....Continued




**Notes:**

1. The above unaudited financial results were reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their meeting held on 11.11.2022.
2. Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.
3. The statutory auditors have carried out a limited review of the financial results for the quarter & Half Year ended 30th September, 2022.
4. Exceptional items of ₹ 24.00 Lakhs for the quarter ended 30<sup>th</sup> September 2022 and of ₹ 19.00 Lakhs for the quarter ended 30<sup>th</sup> June 2022 are on account of profit on sale of old machinery.
5. The Company operates in a single segment and the results pertain to a single segment.i.e. spinning activity.
6. During the quarter no operations were made except job work of Rs. 11.19 Lakhs and sale of goods held in stock of Rs.110.39 Lakhs.
7. During the quarter the company has provided interest of Rs.65 Lakhs on inter-corporate deposit for half year ended 30-09-2022.

Place: TANUKU  
Date: 11.11.2022

For **KAKATIYA TEXTILES LIMITED**

  
**VANKA RAVINDRANATH**  
Chairman & Director  
DIN: 00480295



# KAKATIYA TEXTILES LIMITED

CIN:L18100AP1981PLC104439

Regd.Office:Plot No. 9&10,Industrial Estate,Tetali,Tanuku,West Godavari District,Andhra Pradesh-534218,India

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## Statement of Assets and Liabilities as at 30.09.2022

(₹ in Lakhs)

Particulars	As at	
	30.09.2022	31.03.2022
	Unaudited	Audited
<b>A ASSETS</b>		
<b>(1) NON-CURRENT ASSETS</b>		
Property, plant and equipment	1072	1102
Capital Work in Progress	155	119
Goodwill	-	-
Other intangible assets	-	-
Financial assets		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Other Financial Assets	-	-
Deferred tax assets(net)	298	298
Income tax assets(net)	7	6
Other non-current assets	365	350
<b>Total -Non -current assets</b>	<b>1897</b>	<b>1875</b>
<b>CURRENT ASSETS</b>		
Inventories	134	414
Financial assets		
(i) Investments	-	-
(ii) Trade Receivables	23	23
(iii) Cash and cash equivalents	5	17
(iv) Bank balances other than (iii) above	6	6
(v) Other financial assets	15	13
Other current assets	154	161
<b>Total Current assets</b>	<b>337</b>	<b>634</b>
<b>TOTAL ASSETS</b>	<b>2234</b>	<b>2509</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	579	579
Other equity	(1822)	(1902)
(i) Reserves and Surplus		
<b>Total equity</b>	<b>(1243)</b>	<b>(1323)</b>
<b>Non-current liabilities</b>		
Financial Liabilities		
(i) Borrowings	1908	1848
(ii) Other Financial Liabilities	500	500
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-current liabilities	-	-
<b>Total Non-current liabilities</b>	<b>2408</b>	<b>2348</b>
<b>Current liabilities</b>		
Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables		
'total outstanding dues of MSME	-	-
'total outstanding dues of creditors other than MSME	25	13
(iii) Other Financial Liabilities	-	-
Other Current Liabilities	996	1412
Provisions	48	59
Current Tax Liabilities (Net)	-	-
<b>Total current liabilities</b>	<b>1069</b>	<b>1484</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2234</b>	<b>2509</b>

Plac TANUKU  
Dat 11.11.2022

For KAKATIYA TEXTILES LIMITED

VANKA RAVINDRANATH  
Chairman & Director  
DIN .00480295



# KAKATIYA TEXTILES LIMITED

CIN NO: L18100AP1981PLC104439

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022

(₹ In Lakhs)

PARTICULARS	As at 30.09.2022 Unaudited	As at 30.09.2021 Unaudited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax & exceptional items	37	(103)
<u>Adjustments for</u>		
Depreciation	29	28
Finance Cost	65	-
Interest Income	(2)	(2)
<i>Operating profit before working capital changes</i>	129	(77)
<u>Movements in working capital</u>		
<u>Adjustments for (increase)/decrease in operating assets:</u>		
Trade receivables	-	(49)
Inventories	280	202
other current assets	5	(12)
<u>Adjustments for increase/(decrease) in operating liabilities:</u>		
Trade payables	12	(71)
Other liabilities	(416)	8
Provisions	(11)	(6)
<b>Cash generated from operations</b>	(1)	(5)
Less: Direct taxes paid	-	1
<i>Net cash from operating activities (A)</i>	<b>(1)</b>	<b>(6)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(36)	(18)
Proceeds from sale of property, plant and equipment	43	14
Increase in other non current assets	(15)	(2)
Interest Received	2	2
<i>Net cash from Investing activities (B)</i>	<b>(6)</b>	<b>(4)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from borrowings	60	14
Interest and finance charges	(65)	-
<i>Net cash from financing activities (C)</i>	<b>(5)</b>	<b>14</b>
Net increase / (decrease) in cash and cash equivalents (A+B+C)	<b>(12)</b>	<b>4</b>
Cash and cash equivalents at the beginning of the period	17	3
Cash and cash equivalents at the end of the period	5	7
<b>Net increase / decrease in cash and cash equivalents</b>	<b>(12)</b>	<b>4</b>

Place: TANUKU  
Date: 11.11.2022

For KAKATIYA TEXTILES LIMITED

**VANKA RAVINDRANATH**  
Chairman & Director  
DIN .00480295



**1) Particulars disclosed pursuant to “Ind AS-24 Related Party Disclosures”.**

- a) Key Management Personnel  
Vanka Ravindranath Chairman & Director  
Vanka Raja Kumari Director  
Peeyush Sethi Company Secretary
- b) Relatives of Key Management Personnel  
Vanka Raghuveer Son of Mr. Vanka Ravindranath  
Vanka Ravali Daughter of Mr. Vanka Ravindranath
- c) Companies controlled by Key Management Personnel:  
Indian Hair Industries Private Limited  
R.K Hair Products Private Limited  
Ravali Spinners Private Limited  
SVR Spinning Mills Private Limited  
Raghuveer Infra & Fashions Private Limited

Related Party Disclosure for the half year ended 30.09.2022

(₹ In Lakhs)

Sl.No.	Nature of transaction	Key Management Personnel	Relatives of Key Management Personnel	Companies / firms controlled by KMP / Relatives of KMP
1	<b>Purchase of store items from</b> Ravali Spinners Pvt Ltd	--	--	3.53
	<b>Sale of Goods &amp; Job work to</b> Ravali Spinners Pvt Ltd	--	--	544.16
	<b>Interest Paid to</b> RK Hair Products Pvt Ltd	--	--	64.54
2	<b>Balances as at 30.09.2022</b> <b>Share capital of the company held by</b> <b>Equity Share Capital</b>			
	Vanka Ravindra Nath	74.76	--	--
	Vanka Raja Kumari	73.32	--	--
	Vanka Raghuveer	--	73.32	--
	Vanka Ravali	--	73.32	--
	<b>Preference Share Capital</b>			
	Vanka Ravindra Nath	125.00	--	--
	Vanka Raja Kumari	125.00	--	--
	Vanka Raghuveer	--	125.00	--
	Vanka Ravali	--	125.00	--
3	<b>Amount due to</b> Ravali Spinners Pvt Ltd	--	--	823.89
	RK Hair Products Pvt Ltd	--	--	1908.54





## KAKATIYA TEXTILES LIMITED

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Ph: 08819 -224005/225005:E-mail:shares.ktl@rspl.ind.in;Web:www.kakatiyatextiles.in

### ANNEXURE I

#### Extract of Unaudited Financial Results for Quarter & Half year ended 30th September,2022

*[See Regulation 47(1) (b) of the SEBI (LODR) Regulations, 2015]*

(₹ in Lakhs except per share data)

Sl. No.	Particulars	Quarter Ended 30th September, 2022	Quarter Ended 30th June, 2022	Quarter Ended 30th September, 2021	Half Year Ended 30th September, 2022	Half Year Ended 30th September, 2021	Year Ended 31st March, 2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations (Net)	122	496	1070	618	1883	4227
2	Profit / (Loss) before exceptional items and tax	(137)	174	(46)	37	(103)	317
3	Profit / (Loss) for the period before tax (after exceptional items)	(113)	193	(32)	80	(89)	335
4	Net Profit / (Loss) for the period after tax	(113)	193	(32)	80	(89)	335
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(113)	193	(32)	80	(89)	335
6	Equity Share Capital	579	579	579	579	579	579
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year						(1902)
8	Earnings per share (before exceptional items) (of ₹ 10/- each) (for continuing and discontinued operations) -						
	1. Basic:	(2.38)	3.03	(0.56)	0.65	(1.55)	5.48
	2. Diluted:	(2.38)	3.03	(0.56)	0.65	(1.55)	5.48
	Earnings per share (after exceptional items) (of ₹ 10/- each) (for continuing and discontinued operations) -						
	1. Basic:	(1.97)	3.34	(0.56)	1.38	(1.55)	5.79
	2. Diluted:	(1.97)	3.34	(0.56)	1.38	(1.55)	5.79

Note:

The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available at the web site of the Company [www.kakatiyatextiles.in](http://www.kakatiyatextiles.in) and Stock Exchange website [www.bseindia.com](http://www.bseindia.com).

Place: Tanuku  
Date: 11.11.2022

For KAKATIYA TEXTILES LIMITED

VANKA RAVINDRANATH  
Chairman & Director  
DIN .00480295

