



Date: 06th July, 2021

To, BSE Ltd. P.J. Towers, Dalal Street, Mumbai-400001

Sub: Rectification of discrepancies in the format of Financial Results for the Quarter and Year ended on 31st March, 2021

BSE Code: 512399

Dear Sir,

With reference your email stating us to rectify the discrepancies in financial results, we are herewith submitting the financial results in revised format by rectifying the discrepancies for the Quarter and Year ended on 31st March, 2021.

You are requested to take the same on your record.

Yours faithfully, For, KAPASHI COMMERCIAL LIMITED

SHWETA SAMIR SHAH MANAGING DIRECTOR DIN: 03082967

KAPASHI COMMERCIAL LIMITED

(CIN:L51900G)1385PLC110976)

(Regd. Office: 206, S.F. Ashirwad Paras 1, Near Kanti Bharwad PMT Opposite Andaz Party Plot, Makarba Ahmedabad - 380051)

E-mail id: admin@kcltd.co.in Phone:079-41078078 website: www.kapashicomme

Audited Standalone Financial Results for the quarter and year ended on March 31,2021 (Rs. In Lakhs Except EPS and Face website: www.kapashicommercial.com
(Rs. In Lakhs Except EPS and Face Value of Share)

	Particulars	31.03.2021	Quarter Ended	31.03.2020	31.03.2021	/ear Ended 31.03.2020	
	Particulars		31.12.2020				
	Davanua from anaustiana	Audited	Unaudited	Audited	Audited	Audited	
- i	Revenue from operations Other Income	8.53	6.57	18.52	30.17	66.96	
		8.53	6.57	18.52	30.17	66.96	
- "	Total Neveride (1711)	6.53	0.57	10.32	30.17	00.50	
IV	Expenses						
10	Cost of material consumed	_		_	_		
	Purchase of stock in trade	-		-	-	-	
	Changes in inventories of Finished Goods, Work-in-Progress						
		-	-	-	-	-	
	and Stock-in-trade	0.26	0.26	0.40	1.11	4.64	
	Employee benefits expenses	0.36	0.36	0.48	1.44	1.60	
	Finance Costs	10.84	21.67	6.60	39.36	37.8	
	Depreciation and amortization expense	-		- ()	-		
	Other Expenses	14.11	3.35	(0.20)	22.94	14.1	
	Total Expenses	25.31	25.38	6.88	63.74	53.5	
V	Profit before exceptional and extraordinary items and tax (III-	(16.78)	(18.81)	11.64	(33.57)	13.3	
	IV)						
VI							
VII	, , ,	(16.78)	(18.81)	11.64	(33.57)	13.3	
VIII							
IX	, ,	(16.78)	(18.81)	11.64	(33.57)	13.3	
Х	Tax Expenses						
	1) Current tax	(0.28)	-	(1.56)	-	3.4	
	2) Deferred tax	-	-	-	-	-	
	3) Short / (Excess) Provision of Income Tax of Previous Years	0.61	-	1.05	0.61	(0.20	
ΧI	Profit (Loss) for the period from continuing operations (IX-X)	(17.11)	(18.81)	12.15	(34.18)	10.1	
	<u> </u>				<u> </u>		
XII	Profit / (Loss) from discontinuing operations	-	-	-	-	-	
XIII		-	-	-	-	-	
XIV		-	-	-	-	-	
	XIII)						
XV	,	(17.11)	(18.81)	12.15	(34.18)	10.1	
XVI	, ,	(198.97)	-	-	(198.97)		
Α	A) (i) Items that will not be reclassified to profit or loss	(130.37)	_	_	(130.37)		
	(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						
XVII	Total Comprehensive Income	(216.08)	(18.81)	12.15	(233.15)	10.1	
XVIII	Paid up Equity Share Capital (Face Value Rs. 10/- each)	500.00	250.00	250.00	500.00	250.0	
XIX	Other Equity excluding Revaluation Reserve						
	Earning per share						
хх	Lurining per siture						
	1) Basic	(0.34)	(0.75)	0.49	(0.68)	0.4	
		(0.34) (0.34)	(0.75) (0.75)	0.49 0.49	(0.68) (0.68)		
	1) Basic						
XX	1) Basic						
XX	1) Basic 2) Diluted						
XX e notes a	Basic Diluted accompanying to the Financial statements	(0.34)	(0.75)	0.49	(0.68)	0.4	
e notes :	1) Basic 2) Diluted	(0.34)	(0.75)	0.49	(0.68)	0.4	
e notes :	1) Basic 2) Diluted accompanying to the Financial statements The aforesaid financial results have been reviewed and recomme	(0.34)	(0.75)	0.49	(0.68)	0.4 eting held on 14-06-202	
e notes a	1) Basic 2) Diluted accompanying to the Financial statements The aforesaid financial results have been reviewed and recomme The Company has adopted Indian Accounting Standards (Ind AS)	(0.34) ended by Audit Commi from 1st April, 2019.	(0.75) ttee and approved by the figures for the Qu	0.49 the Board of Director / Year ended	(0.68) ctors at their mee	0,4 eting held on 14-06-202 are in compliance with	
e notes a	1) Basic 2) Diluted accompanying to the Financial statements The aforesaid financial results have been reviewed and recomme The Company has adopted Indian Accounting Standards (Ind AS) the Indian Accounting Standards (Ind AS) notified by the Ministry	(0.34) ended by Audit Commi from 1st April, 2019. 7 of Corporate Affairs. 7	(0.75) Ittee and approved by the figures for the Querte figures for quarte	o.49 the Board of Director / Year ended r ended 31st Marci	(0.68) ctors at their mee	0.4 eting held on 14-06-202 are in compliance with	
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KAPASHI COMMERCIAL LIMITED CIN: L51900GJ1985PLC110976

			CIN: L51900GJ1985PI	LC110976	
		Sta	atement of Audited Standalo	ne Assets & Li	abilities_
				AMOUNT IN	AMOUNT IN
				Rs.	Rs.
			Particulars	31.03.2021	31.03.2020
				Audited	Audited
ı.	ASSETS				
1	Non Cu	rrent Ass	sets		
	(a)	Propert	y, Plant & Equipment	=	=
	(b)	Capital '	Work in progress	-	ī
	(c)	Investm	ent Properties	-	-
	(d)	Goodwi		-	-
	(e)		ntagible Assets	=	=
	(f)		ole assets under development	-	-
	(g)		al assets other than bearer plants	-	-
	(h)	Financia		-	-
		(i)	Investments in Subsidiaries	-	-
		(ii)	Trade receivables	-	-
		(iii)	Loans	- 1.70	-
	(:)	(iv)	Others	1.79	3.30
	(i)		d tax assets (net)	69.91	- 0.05
	(j)	Otner N	lon-current assets	- 71.70	0.05 3.35
				71.70	3.35
-	Current	t accoto		+	
		Invento	rios	_	_
	(a)	1		-	-
	(b)		al assets Investments	1,081.13	337.50
		(i) (ii)	Trade receivables	1,081.13	337.30
		(iii)	Cash and cash equivalents	0.09	0.06
		(iv)	Bank balance other than (iii) above	19.82	13.84
		(v)	Loans	499.03	427.67
		(vi)	Others	433.03	427.07
	(c)		tax assets (net)	-	_
	(d)		urrent assets	_	_
	(/			1,600.07	779.07
			Total Assets	1,671.76	782.42
II.	EQUITY	AND LIA	ABILITIES		
1	Equity				
	(a)	Equity s	hare capital	500.00	250.00
	(b)	Other e		1,167.28	250.42
				1,667.28	500.42
2	Liabiliti	es			
	Non-cu	rrent liak			
	(a)	Financia	al liabilities		
		(i)	Borrowings	=	=
		(ii)	Other financial liabilities	=	=
			(other than those specified in (b))		
	(b)	Provisio		1.89	1.06
	(c)		d tax liabilities (net)	-	-
	(d)	Other n	on-current liabilities	2.59	10.92
		ļ		4.48	11.98
		<u> </u>			
3		t liabilitie			
<u> </u>	(a)	1	al liabilities		270.62
<u> </u>		(i)	Borrowings	=	270.02
		(ii)	Trade payables	=	=
			i. total outstanding dues of micro	-	=
		-	enterprises and small enterprises	_	
			ii. total outstanding dues of creditors	-	-
			other than micro enterprises and small		
		/;;;\	enterprises Other financial liabilities	_	_
	Ī	(iii)	(other than those specified in (c))	-	-
	(b)	Other	urrent liabilities	_	_
	(c)	Provisio		-	=
	(c) (d)		tax liabilities (net)	-	=
	(u)	Current	tax nabilities (net)	-	270.02
		 		1,671.76	782.42
		 		1,0/1./0	,02.42
		1		For KAPASHI COM	MERCIAL LIMITED
		1			
		1			
		1			
				SHV	VETA SAMIR SHAH
DATE	:14-06-2	2021			NAGING DIRECTOR
		EDABAD			[DIN:03082967]
					-

KAPASHI COMMERCIAL LIMITED

CIN: L51900GJ1985PLC110976

Statement of Audited Standalone Cash Flow Statement

PARTICULARS	AMOUNT IN Rs.	AMOUNT IN Rs.	
	31.03.2021	31.03.2020	
	Audited	Audited	
Cash flow from operating activities:	Addited	Audited	
Net profit before tax as per statement of profit and loss	(33.56)	13.3	
Adjusted for:	(55.50)	15.50	
Provision for gratuity			
Depreciation & amortization			
Interest Income on loans & advances given			
Interest & finance costs	39.36	37.80	
Operating cash flow before working capital changes	5.81	51.19	
Adjusted for:	3.01	31.17	
(Increase)/ decrease in inventories			
(Increase)/ decrease in inventories (Increase)/ decrease in trade receivables			
(Increase)/ decrease in trade receivables (Increase)/ decrease in other current assets	0.95	(6.75	
Increase/ (decrease) in other non current liabilities	(8.33)	(6.17	
Increase/ (decrease) in triade payables	(6.53)	(0.17	
Increase/ (decrease) in trade payables Increase/ (decrease) in other current liabilities			
Increase/ (decrease) in short term provisions			
Increase/ (decrease) in long term provisions	0.83	(0.93	
Cash generated from / (used in) operations	0.03	(0.55	
Income taxes paid	_	0.82	
Net cash generated from/ (used in) operating activities [A]	(0.75)	38.15	
the same generation, (see any operation growth as the same growth as t	(0.75)	50.125	
Cash flow from investing activities:			
Purchase of fixed assets	-	-	
Interest Income on loans & advances given	-	-	
Increase/ decrease in short term loans and advances	-	-	
Increase/ decrease in long term loans and advances	-	-	
Increase/ decrease in other Bank balance	-	-	
Purchase/Sale of current investments	(1,012.50)	(337.50)	
Increase/decrease in other security deposits	-	-	
Net cash flow from/(used) in investing activities [B]	(1,012.50)	(337.50	
Cash flow from financing activities:			
Proceeds from long term borrowing (net)	1,400.00	-	
Proceeds from short term borrowing (net)	(341.38)	348.59	
Interest & finance costs	(39.36)	(37.80)	
Net cash flow from/(used in) financing activities [C]	1,019.26	310.79	
Net increase/(decrease) in cash & cash equivalents [A+B+C]	6.01	11.44	
Cash & cash equivalents as at beginning of the year	13.90	2.46	
Closing Balance of Cash & Cash Equivalents	19.91	13.90	
0			
	For KAPASHI CON	MERCIAL LIMITE	
	CIR	NETA CANNID CLIA	
DATE: 14-06-2021		NETA SAMIR SHAI NAGING DIRECTOI	
PLACE: AHMEDABAD	IVIAI	[DIN:03082967	

Ashit N. Shah & Co

Chartered Accountants

CA Ashit N. Shah B.Com., LL.B, F.C.A. Phone: 2640 3811 1, Shantinath Appt, Shantisadan Society, B/H. Doctor House, Ellisbridge,Ahmedabad-380006.

INDEPENDENT AUDITORS' REPORT

TO THE BOARD OF DIRECTORS OF KAPASHI COMMERCIAL LIMITED

Report on the audit of the Annual financial Results

Opinion

We have audited the accompanying annual financial results of Kapashi Commercial Limited(hereinafter referred to as the "Company") for the year ended 31 March, 2021, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ('the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India 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 opinion on the Annual Financial Results.

Management's and Board of Directors' Responsibilities for the Annual Financial Results

These annual financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit / loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for

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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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Annual Financial Results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial results 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 annual financial results.

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 annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements 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 in the financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and. based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. 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 annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures and whether the annual financial results 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,

Other Matters

The annual financial results include the results for the quarter ended 31 March 2021 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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For Ashit N Shah & Co Chartered Accountants (Firm Reg No. –100624W)

Ashit N Shah (Proprietor)

Mem. No. 036857

UDIN: 21036857AAAAEG6978

Place: Ahmedabad Date: 14-06-2021





Date:14th June, 2021

To, **BSE Ltd.**P. J. Towers,
Dalal Street,
Mumbai-400001

Dear Sir/Madam,

Sub: Declaration of Unmodified Audit Report pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

Pursuant to provision of Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 20 15, we hereby declare and confirm that M/s. Ashit N Shah & Co., Chartered Accountants, Ahmedabad (FRN: 100624W), Statutory Auditors of the Company, have issued an Audit Report with Unmodified Opinion on Audited Financial Results of the Company for the quarter and year ended March 31, 2021.

Yours faithfully,

For, KAPASHI COMMERCIAL LIMITED

SHWETA | Digitally signed by SHWETA SAMIR | SHAH | Date: 2021.06.14 | 16:12:24 +05'30'

SHWETA SAMIR SHAH MANAGING DIRECTOR

DIN: 03082967