

KAPIL COTEX LIMITED
REGD. OFFICE: UG- 276, DREAMS MALL, L. B. S. MARG, NEAR BHANDUP RAILWAY
STATION, BHANDUP (WEST), MUMBAI - 400078
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: 14/11/2023

Script Code: 512036

Sub: OUTCOME OF BOARD MEETING.

Ref: Regulation 30(6) & 30(2) of (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In pursuance of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 ('Listing Regulations'), please be informed that the Board of Directors at its meeting held on today i.e., Tuesday, September 14, 2023, to inter alia considered and approved the Un-Audited Financial Results (standalone and consolidated) for the half year ended September 30, 2023 and took on record the Limited Review Report issued by the Statutory Auditors of the Company.


The aforesaid Board Meeting commenced at 05:50 PM and concluded at 08:05 PM on November 14, 2023.

Please take the same on your record and oblige.

Thanking You,

Yours Faithfully,

FOR KAPIL COTEX LIMITED


PRAKASHCHANDRA RATHI
Director
DIN: 01393087

Encl.: As above



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:- 14/11/2023

LIMITED REVIEW CERTIFICATE ON UNAUDITED FINANCIAL RESULTS OF KAPIL COTEX LIMITED FOR THE HALF YEAR ENDED SEPTEMBER 30TH, 2023

To,
The Board Members,
M/s Kapil Cotex Limited.

We have reviewed the accompanying statement of Unaudited Financial Results of M/s **Kapil Cotex Limited** for the half year ended and year to date results for the period from 1st April, 2023 to 30th September 2023. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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 results are free of material misstatements. 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 14th November, 2023
Place: Chhatrapati Sambhajinagar

For SPD AND ASSOCIATES
CHARTERED ACCOUNTANTS



V. Somani

CA VENUGOPAL B. SOMANI
PARTNER
FRN: 139118W, MRN: 154533
UDIN: 23154533BGRZRG2131

KAPIL COTEX LTD

Registered Office : SHOP NO. 276, DREAMS MALL, L. B. S. MARL, NEAR BHANDUP RAILWAY STATION, BHANDUP (WEST), MUMBAI: 400078

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

STATEMENT OF STANDLONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2023

Particulars	RS. IN LAKHS					
	Quarter ended 30 September	Quarter ended 30 June 2023	Quarter ended 30 September 2022	Half year year ended 30 September 2023	Half year ended 30 September 2022	Year Ended 31st March, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations						
(a) Revenue from Operations	0	0	0	0	0	0
(b) Other Income	1.62	1.07	1.29	2.69	4.97	5.42
Total Income	1.62	1.07	1.29	2.69	4.97	5.42
2. Expenses						
(a) Cost of materials consumed	0	0	0	0	0	0
(b) Purchases of stock-in-trade	0	0	0	0	0	0
(c) Changes in inventories of finished goods, work-in-progress and stock in trade	0	0	0	0	0	0
(d) Excise Duty	0	0	0	0	0	0
(e) Employee benefits expense	0.36	0.36	0.36	0.72	0.72	1.16
(f) Finance costs	0	0	0	0	0	0
(g) Depreciation and amortisation expense	0.06	0.06	0.02	0.12	0.09	0.15
(h) Other expenses	0.11	4.05	0.41	4.16	4.10	4.84
Total Expenses	0.53	4.47	0.79	5.00	4.91	6.15
3 Profit before exceptional items and tax (1-2)	1.09	-3.4	0.50	-2.31	0.06	-0.73
4 Exceptional items	0	0	0	0	0	0
5 Profit/(Loss) before tax	1.09	-3.4	0.50	-2.31	0.06	-0.73
6. Tax expenses / Deffered Tax	0	0	0	0	0	0
7 Profit/(Loss) for the period	1.09	-3.4	0.50	-2.31	0.06	-0.73
8. Other comprehensive income						
Items that will not be reclassified to profit or loss	29.67	38.88	42.40	68.55	-5.55	-31.27
(ii) Income tax relating to items that will not be reclassified to Profit or loss	-7.42	-10.69	-10.6	-18.11	1.39	7.82
Items that will be reclassified to profit or loss	0	0	0	0	0	0
9 Total comprehensive income for the period (7+8)	23.34	24.79	32.30	48.13	-4.1	-24.17
10 Paid-Up Equity Share Capital (Face value of Share Rs.10)	104	104	104	104	104	104
11 Earnings Per Share (not annualised)						
Basic (Rs))	2.24	2.38	3.11	4.62	-0.39	-2.32
Diluted (Rs))	2.24	2.38	3.11	4.62	-0.39	-2.32

NOTES,

- The above unaudited results for the Quarter and Half year ended on 30/09/2023, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 14/11/2023 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.

PLACE MUMBAI
DATE: 14-11-2023

By Order of the Board
For KAPIL COTEX LIMITED


DIRECTOR & CFO
Din : 01393087

Statement of Asset & Liabilities of Kapil Cotex Limited

KAPIL COTEX LTD

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www.kapilcotexlimited

RS. IN LAKHS

PARTICULARS	AS at 30th September 2023	As at 31st March 2023
ASSETS	0	0
Non-Current Assets	0	0
Property, Plant and Equipment	0.43	0.55
Financial Assets	0	0
- Investments	472.11	403.56
Current Assets	0	0
Inventories	0	0
Financial Assets	0	0
- Trade and Other Receivables	0	0
- Cash and Cash Equivalents	1.47	1.75
- Other Financial Assets	0.59	0.32
Assets for current tax (net)	0	0
Other Current Assets	0	0.00
TOTAL ASSETS	474.60	406.18
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	104.00	104.00
Other Equity	312.57	244.96
Total Equity	416.57	348.96
Non-Current Liabilities	0	0
Financial Liabilities	0	0
- Other Financial Liabilities	0	0
Deferred Tax Liabilities (Net)	56.50	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	1.53	0.72
Total Liabilities	58.03	57.22
TOTAL EQUITY AND LIABILITIES	474.60	406.18

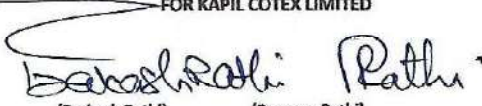
For KAPIL COTEX LIMITED


Mr. Prakash Chandra Rathi.

DIRECTOR & CFO

Din : 01393087

CASH FLOW STATEMENT FOR THE YEAR ENDED on 30st September,2023

PARTICULARS	30.09.2023		31.03.2023	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax & extraordinary Income		(231,084)		(73,755)
Adjustments:-				
Rental Income	-		-	
Depreciation & Preliminary Expenses Amortisation	12,000		15,127	
Dividend	(269,490)		(320,765)	
Other Non Cash Adjustment	(6,855,578)		(3,126,701)	
Excess Provision W/off	-	(7,113,068)	-	(3,432,339)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(7,344,152)		(3,506,095)
Adjustments:-				
Increase in Sundry Creditors/Current Liabilities	101084		(11053)	
Increase/decrease in Sundry Debtors	0		0	
Other Current Assets (Loans & Advances)	(28,632)		9844	
Net Flow before tax Adjustments	72452		(1210)	
Income Tax Paid/Credit		72452		(1210)
<u>Cash Flow from Operating Activities</u>	A	(7,271,701)	A	(3,507,304)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Interest/Commission Income	-		-	
Sale of Fixed Asset of Fixed Assets				
Dividend Income	269,490		320,765	
Accrued interest on FDR				
Investment in Shares	6855579		3245733.50	
<u>Cash flow from Investing Activities</u>	B	7,125,069	B	3,566,498
C. CASH FLOW FROM FINANCING ACTIVITIES				
Securities Premium	0		0	
Share Issue Expenses	0		0	
Share Capital	0		0	
	C	0	C	0
Net Increase/Decrease in Cash & Cash Equivalents	A+B+C	(146,632)	A+B+C	59,194
Opening Balance of Cash & Cash Equivalents		176,188		116994
Closing Balance of Cash & Cash Equivalents		29556		176,188
FOR SPD ASSOCIATES			FOR KAPIL COTEX LIMITED	
CHARTERED ACCOUNTANTS			 (Prakash Rathi) (Poonam Rathi) (CFO DIRECTOR) (MANAGING DIRECTOR)	
(REG NO. 139118W)			DIN no. 01393087 DIN no. 01274428	
CA VENUGOPAL B.SOMANI				
PARTNER				
Membership No. : 154533				
PLACE : MUMBAI				
DATE:				
UDIN:				