



KAPASHI Commercial Ltd.

Date: 12th February, 2021

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

Sub: Outcome of Board Meeting
BSE Code: 512399

Dear Sir,

This is to inform you under Regulation 30 and any other Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 that a meeting of the Board of Directors of the Company was held on **Friday, 12th February, 2021** and the said meeting commenced at 04.00 p.m. and concluded at 05.00 p.m. In that meeting the Board has decided the following matters:

1. Considered and approved the Unaudited financial results of the company for the quarter ended on 31st December, 2020.

Please take the same on your record.

Thanking you,

Yours faithfully,

For, **KAPASHI COMMERCIAL LIMITED**

Shweta Samir Shah
Managing Director
(DIN: 03082967)

KAPASHI COMMERCIAL LIMITED

CIN: L51900MH1985PLC037452

Regd. Office: 206, S.F. Ashirwad Paras 1, Near Kanti Bharwad PMT Opposite Andaz Party Plot, Makarba Ahmedabad - 380051.
Website - www.kapashicommercial.com E-Mail: admin@kcltd.co.in Ph. No.: 079-41078078

Statement of Standalone un-audited Results for the Quarter Ended on 31/12/2020

(Rs. in Lakhs except EPS)

Particulars	Quarter ended			Nine Month Ended		Year Ended
	December 31,2020	September 30,2020	December 31,2019	December 31,2020	December 31,2019	31/03/2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
Revenue from operations						
other income	6.57	2.78				
Total income	0.00	0.00	6.32	21.64	48.44	66.96
2 Expenses	6.57	2.78	7.57	21.64	1.25	0.00
a) Cost of material consumed	0.00	0.00	0.00			
b) purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
d) Excise duty	0.00	0.00	0.00	0.00	0.00	0.00
e) Employee benefit expense	0.00	0.00	0.00	0.00	0.00	0.00
f) Financial Cost	0.36	0.36	0.36	1.08	1.18	1.66
g) Depreciation, depletion and amortisation expense	21.67	0.56	10.09	28.52	31.21	37.80
h) Other Expense	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses	3.35	0.76	1.02	8.83	14.32	14.13
3 Total profit before exceptional items and tax(1-2)	25.38	1.68	11.47	38.43	46.71	53.59
4 Exceptional items	(18.81)	1.10	(3.90)	(16.79)	2.98	13.37
5 Total profit before tax(4-5)	0.00	0.00	0.00	0.00	0.00	0.00
6 Tax expenses	(18.81)	1.10	(3.90)	(16.79)	2.98	13.37
Current tax						
Deferred tax	0.00	0.28	0.00	0.28	4.96	3.20
7 Net profit (loss) for the period from continuing operations (5-6)	0.00	0.00	0.00	0.00	0.00	0.00
Profit (loss) from discontinued operations before tax	(18.81)	0.82	(3.90)	(17.07)	(1.98)	10.17
Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
Net Profit (loss) from discontinued operations after tax	0.00	0.00	0.00	0.00	0.00	0.00
Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.00
Total profit (loss) for period	0.00	0.00	0.00	0.00	0.00	0.00
8 Other comprehensive income net of taxes	(18.81)	0.82	(3.90)	(17.07)	(1.98)	10.17
a) Item that will not be reclassified to Profit or loss						
b) Income tax relating to item that will not be reclassified to Profit or loss						
c) Item that will be reclassified to Profit or loss						
d) Income tax relating to item that will be reclassified to Profit or loss						
9 Other comprehensive income						
Total comprehensive income for the period						
10 Details of Equity share capital	0.00	0.00	0.00	0.00	0.00	0.00
Paid-up equity share capital						
Face value of equity share capital	250.00	250.00	250.00	250.00	250.00	250.00
Other Reserves excluding Revaluation Reserve	10.00	10.00	10.00	10.00	10.00	10.00
11 Earning per share						
Basic						250.42
Diluted	(0.75)	0.03	(0.16)	(0.68)	(0.08)	0.41
	(0.75)	0.03	(0.16)	(0.68)	(0.08)	0.41

NOTES

- 1 The aforesaid financial results have been reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 12/02/2021. The Results are being Published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 The Company has only one reportable primary business segments.
- 4 The Company has adopted Indian Accounting Standards ("Ind AS") from April 01, 2017 and the above financial results are prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (IND AS) prescribed under Section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 5 The figures for the previous quarter/ year have been regrouped/reclassified wherever necessary to make them comparable.

Date: 12/02/2021
Place: Ahmedabad

For Kapashi Commercial Limited

Shweta Samir Shah
Managing Director
(DIN: 03082967)

Ashit N. Shah & Co

Chartered Accountants

CA Ashit N. Shah
B.Com., LL.B, F.C.A.

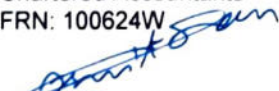
Phone : 2640 3811
I, Shantinath Apt,
Shantisadan Society,
B/H. Doctor House,
Ellisbridge,
Ahmedabad-380006.

Limited Review Report on unaudited quarterly standalone financial results and year-to-date results of Kapashi Commercial Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

To
Board of Directors of
Kapashi Commercial Limited
Ahmedabad

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Kapashi Commercial Limited** ("the Company") having its Registered Office at 206, S.F., Ashirwad Paras-1 Near Kanti Bharwad PMT Opp. Andaz party plots, Makarba, Ahmedabad-380051 for the quarter ended December 31, 2020 and year to date from October 01, 2020 to December 31, 2020 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 in accordance with the Standards on Review Engagement (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 statements are free of material misstatement. A review is limited primarily to inquiries of the 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.
4. Based on our review conducted as stated in above Paragraph, 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 Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in the terms of Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, **ASHIT N. SHAH & CO**
Chartered Accountants
FRN: 100624W


(ASHIT N. SHAH)
(Proprietor)
Membership Number: 036857
UDIN: 21036857AAAACV6481
Place: Ahmedabad
Date: 12/02/2021

