



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
P.J. Towers, Dalal Street,
Mumbai-400001.

30.05.2023

Dear Sir/Madam,

Sub: Submission of Audited Financial Results, Statement of Assets & Liabilities and Cash Flow Statements etc., as per the provisions of SEBI (LODR) Regulations, 2015-reg.

Ref: BSE Scrip Code: 521054

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

1. Approved the Audited financial statements for the Fourth Quarter and Financial Year ended on 31st March, 2023.
2. Approved the Statement of Assets and Liabilities as at 31st March, 2023.
3. Approved the Cash flow statements for the year ended on 31st March, 2023.
4. Took note of the Auditor's Report on Quarterly and Year to Date Financial Results of the Company.
5. Declaration pursuant to SEBI circular no: CIR/CFD/CMD/56/2016 dated 27th May, 2016.

The meeting commenced at 6.00 P.M. and ended at 6:30 P.M.

This is for your information and necessary records

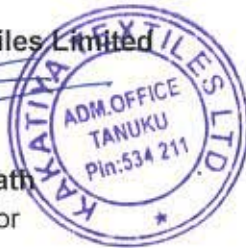
Thanking you,

Yours faithfully,

For Kakatiya Textiles Limited

U

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

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

Statement of Financial Results for the Quarter and year ended 31st March, 2023

(₹ in Lakhs except per share data)

Sl. No.	Particulars	Quarter ended			Year Ended	
		31st March, 2023	31st December, 2022	31st March, 2022	31st March, 2023	31st March, 2022
		Refer Note.3	Unaudited	Refer Note.3	Audited	Audited
1	Revenue from operations	105	25	1115	748	4227
2	Other Income	2	1	1	5	4
3	Total Revenue (1+2)	107	26	1116	753	4231
4	Expenses:					
	Cost of Material Consumed	-	-	442	157	2130
	Purchase of stock -in-trade	-	-	54	-	585
	Changes in inventories of finished goods, work-in-progress and stock -in-trade	-	10	18	143	125
	Employee benefits expense	19	16	58	94	224
	Finance Costs	-	32	-	97	-
	Depreciation and Amortisation expense	14	15	14	58	56
	Power and Fuel	25	28	96	134	334
	Other Expenses	13	13	116	85	460
	Total Expenses	71	114	798	768	3914
5	Profit / (Loss) before exceptional items and tax (3-4)	36	(88)	318	(15)	317
6	Exceptional Items	19	9	-	71	18
7	Profit before tax (5-6)	55	(79)	318	56	335
8	Tax Expense					
	Current tax	-	-	-	-	-
	Deferred tax	-	-	-	-	-
9	Profit (Loss) for the period from continuing operations (7-8)	55	(79)	318	56	335
10	Profit/(loss) from discontinuing operations	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-
12	Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-
13	Profit (Loss) for the period (9+12)	55	(79)	318	56	335
14	Other comprehensive income (net of tax)					
	A (i) Items that will not be reclassified to profit or loss	(13)	-	-	(13)	-
	(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	-	-	-	-	-
	Total other comprehensive income (net of tax)	(13)	-	-	(13)	-
15	Total Comprehensive Income (13+14)	42	(79)	318	43	335
16	Paid up share capital					
	--Equity (Face value of ₹10/- each)	579	579	579	579	579
	--Preference (Face value of ₹100/- each)	500	500	500	500	500
17	Reserve excluding Revaluation Reserves as per balance sheet	-	-	-	(1859)	(1902)
18(i)	Earnings per share (before exceptional items) (of ₹ 10/- each) (not annualised):					
	(a) Basic	0.61	(1.52)	5.50	(0.26)	5.48
	(b) Diluted	0.61	(1.52)	5.50	(0.26)	5.48
18(ii)	Earnings per share (after exceptional items) (of ₹ 10/-each) (not annualised):					
	(a) Basic	0.95	(1.36)	5.50	0.97	5.79
	(b) Diluted	0.95	(1.36)	5.50	0.97	5.79
	See accompanying note to the Financial Results					

..... Continued



Notes:

1. The above financial results were reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their meeting held on 30.05.2023.
2. Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.
3. The figures for the quarter ended 31st March 2023 and 31st March 2022 are the balancing figures between the audited figures in respect of the full financial year ended 31st March 2023 and 31st March 2022 and the published unaudited year to date figures up to the third quarter of the respective financial years.
4. Exceptional items for the quarter ended 31st March 2023 of ₹ 19.00 Lakhs & 31st December 2022 of ₹ 9.00 Lakhs is on account of profit on sale of old machinery.
5. Exceptional items for the year ended 31st March 2023 of ₹ 71.00 Lakhs & 31st March 2022 of ₹ 18.00 Lakhs is on account of profit on sale of old machinery.
6. Revenue from operations includes other operating income of ₹ 97.00 Lakhs on account of withdrawal of interest provision made during quarter ended 30.09.2022 & 31.12.2022
7. The Company is primarily engaged in manufacturing of Cotton Yarn which is the only reportable segment as per Ind AS 108 "Operating Segments"

Place: TANUKU
Date: 30.05.2023



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CIN:L18100AP1981PLC104439

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Audited Statement of Assets and Liabilities as at 31.03.2023

(₹ in Lakhs)

Particulars	As at	
	31.03.2023	31.03.2022
	Audited	Audited
A ASSETS		
(I) NON-CURRENT ASSETS		
Property, plant and equipment	1044	1102
Capital Work in Progress	167	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)	4	6
Other non-current assets	348	350
Total -Non -current assets	1861	1875
CURRENT ASSETS		
Inventories	119	414
Financial assets		
(i) Investments	-	-
(ii) Trade Receivables	23	23
(iii) Cash and cash equivalents	10	17
(iv) Bank balances other than (iii) above	5	6
(v) Other financial assets	15	13
Other current assets	163	161
Total Current assets	335	634
TOTAL ASSETS	2196	2509
B EQUITY AND LIABILITIES		
Equity		
Equity share capital	579	579
Other equity	(1859)	(1902)
(i) Reserves and Surplus		
Total equity	(1280)	(1323)
Non-current liabilities		
Financial Liabilities		
(i) Borrowings	1359	1848
(ii) Other Financial Liabilities	500	500
Provisions	54	-
Deferred Tax Liabilities (Net)	-	-
Other Non-current liabilities	-	-
Total Non-current liabilities	1913	2348
Current liabilities		
Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables		
'total outstanding dues of MSME		-
'total outstanding dues of creditors other than MSME	23	13
(iii) Other Financial Liabilities	-	-
Other Current Liabilities	1525	1412
Provisions	15	59
Current Tax Liabilities (Net)	-	-
Total current liabilities	1563	1484
TOTAL EQUITY AND LIABILITIES	2196	2509

Place TANUKU
Date: 30.05.2023

For KAKATIYA TEXTILES LIMITED

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VANKA RAVINDRANATH
Chairman & Director
DIN .00480295



KAKATIYA TEXTILES LIMITED

CIN NO: L18100AP1981PLC104439


AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

(₹ In Lakhs)

PARTICULARS	As at 31.03.2023 Audited	As at 31.03.2022 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax & extraordinary items	(15)	317
<u>Adjustments for</u>		
Depreciation	58	56
Finance Cost	97	-
Interest Income	(5)	(4)
Remeasurement of defined benefit plans	(13)	-
<i>Operating profit before working capital changes</i>	122	369
<u>Movements in working capital</u>		
<u>Adjustments for (increase)/decrease in operating assets:</u>		
Trade receivables	-	50
Inventories	295	130
other current assets	(4)	(12)
<u>Adjustments for increase/(decrease) in operating liabilities:</u>		
Trade payables	10	(240)
Other liabilities	113	363
Provisions	10	(5)
Cash generated from operations	546	655
Less: Direct taxes paid	(2)	2
<i>Net cash from operating activities (A)</i>	548	653
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(48)	(141)
Proceeds from sale of property, plant and equipment	71	18
Increase in other non current assets	3	(263)
Interest Received	5	4
Decrease in Other bank balances	-	-
<i>Net cash from Investing activities (B)</i>	31	(382)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from borrowings	(489)	(257)
Interest and finance charges	(97)	-
<i>Net cash from financing activities (C)</i>	(586)	(257)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(7)	14
Cash and cash equivalents at the beginning of the period	17	3
Cash and cash equivalents at the end of the period	10	17
Net increase / decrease in cash and cash equivalents	(7)	14

Place: TANUKU
Date: 30.05.2023

For KAKATIYA TEXTILES LIMITED


VANKA RAVINDRANATH
 Chairman & Director
 DIN .00480295



KAKATIYA TEXTILES LIMITED

CIN:L18100AP1981PLC104439

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ANNEXURE I

Extract of Audited Financial Results for Quarter and year ended 31st March, 2023

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

(₹ in Lakhs except per share data)

Sl. No.	Particulars	Quarter Ended 31st March, 2023	Quarter Ended 31st December, 2022	Quarter Ended 31st March, 2022	Year Ended 31st March, 2023	Year Ended 31st March, 2022
		Refer Note 2	Unaudited	Refer Note 2	Audited	Audited
1	Total Income from Operations (Net)	105	25	1115	748	4227
2	Profit / (Loss) before exceptional items and tax	36	(88)	318	(15)	317
3	Profit / (Loss) for the period before tax (after exceptional items)	55	(79)	318	56	335
4	Net Profit / (Loss) for the period after tax	55	(79)	318	56	335
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	42	(79)	318	43	335
6	Equity Share Capital	579	579	579	579	579
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year				(1859)	(1902)
8	Earnings per share (before exceptional items) (of ₹ 10/- each) (for continuing and discontinued operations) -					
	1. Basic:	0.61	(1.52)	5.50	(0.26)	5.48
	2. Diluted:	0.61	(1.52)	5.50	(0.26)	5.48
	Earnings per share (after exceptional items) (of ₹ 10/- each) (for continuing and discontinued operations) -					
	1. Basic:	0.95	(1.36)	5.50	0.97	5.79
	2. Diluted:	0.95	(1.36)	5.50	0.97	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 and Stock Exchange website www.bseindia.com.

The figures for the quarter ended 31st March 2023 and 31st March 2022 are the balancing figures between the audited figures in respect of the full financial year ended 31st March 2023 and 31st March 2022 and the published unaudited year to date figures up to the third quarter of the respective financial years.

Place: Tanuku
Date: 30.05.2023

For KAKATIYA TEXTILES LIMITED

VANKA RAVINDRANATH
Chairman & Director
DIN .00480295



KAKATIYA TEXTILES LIMITED

Related Party Disclosure

(₹ in Lakhs)

Sl. No	Nature of transaction	Key Management Personnel		Relatives of Key Management Personnel		Companies / firms controlled by KMP / Relatives of KMP	
		2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
		₹	₹	₹	₹	₹	₹
1	Sale of goods to SVR Spinning Mills Pvt Ltd Ravali Spinners Pvt Ltd	-	-	-	-	-	96.50 1400.79
2	Job work charges received from SVR Spinning Mills Pvt Ltd Ravali Spinners Pvt Ltd	-	-	-	-	10.48 27.62	-
3	Purchase of Goods from SVR Spinning Mills Pvt Ltd Ravali Spinners Pvt Ltd	-	-	-	-	-	9.79 1261.94
4	Remuneration paid to KMP Peeyush Sethia	3.12	2.88	-	-	-	-
5	Loans received from Indian Hair Industries Pvt Ltd RK Hair Products Pvt Ltd Raghuveer Infra & Fashions Pvt Ltd	-	-	-	-	67.66 793.84	96.00 1084.00
6	Loans repaid to Indian Hair Industries Pvt Ltd RK Hair Products Pvt Ltd Raghuveer Infra & Fashions Pvt Ltd	-	-	-	-	30.00 531.50 789.14	96.00 30.00 1311.00
	Balances as at 31.03.2023						
7	Share capital of the company held by Equity Share Capital Vanka Ravindra Nath Vanka Raja Kumari Vanka Raghuveer Vanka Ravali	74.76 73.32	74.76 73.32	- -	- -	- -	- -
	Preference Share Capital Vanka Ravindra Nath Vanka Raja Kumari Vanka Raghuveer Vanka Ravali	125.00 125.00	125.00 125.00	- -	- -	- -	- -
9	Amount due to Ravali Spinners Pvt Ltd (Net) Raghuveer Infra & Fashions Pvt Ltd RK Hair Products Pvt Ltd Indian Hair Industries Pvt Ltd	- -	- -	- -	- -	1373.85 4.86 1316.34 37.66	1205.40 794.00 1054.00 -



Independent Auditor's Report on Audit of Annual financial Results and review of Quarterly Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors of
KAKATIYA TEXTILES LIMITED,

Report on the audit of the Financial Results

Opinion

1. We have (a) audited the financial results for the year ended 31st March, 2023 and (b) reviewed the financial results for the quarter ended 31st March, 2023 (refer "Other Matters" section below), which were subject to limited review by us, both included in the accompanying "statement of financial results for the quarter and year ended 31st March 2023" of **KAKATIYA TEXTILES LIMITED** ("the company") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")
2. In our opinion and to the best of our information and according to the explanations given to us, the financial results for the year ended 31st March 2023
 - i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ; and
 - ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 (the Act) and other accounting principles generally accepted in India of net profit and other comprehensive income and other financial information of the company for the year ended 31st March 2023 and the statement of assets and liabilities and cash flows as at and for the year ended on that date.



Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the “Auditor's Responsibilities for the Audit of the 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 results under the provisions of Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Board of Director’s Responsibilities for the Financial Results

4. These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company and the statement of assets and liabilities and the statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial results by the Directors of the Company, as aforesaid
5. In preparing the financial results, 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.
6. The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Results

7. Our objectives are to obtain reasonable assurance about whether the 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 financial results.
8. 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 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 on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under regulation 33 of the Listing regulations.
 - Conclude on the appropriateness of the 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 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 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.

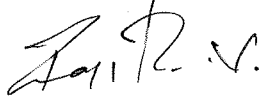


- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.
 - Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing regulations to the extent applicable.
 - Obtain sufficient appropriate audit evidence regarding the annual financial results of the company to express an opinion on the annual financial results.
 - Materiality is the magnitude of misstatements in the Annual Financial Results that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and quantitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.
9. 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

10. The statement includes the results for the quarter ended 31st March, 2023 and 31st March, 2022 being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2023 and 31st March, 2022 respectively and published unaudited year to date figures up to the third quarter of the current and previous financial years respectively which were subjected to a limited review by us, as required under the Listing Regulations. Our report on the statement is not modified in respect of this matter.

For **Chevuturi Associates**
Chartered Accountants
FRN: 000632S



(CA Rajitha Vemuri)
Partner

ICAI Memb.No.228471

UDIN: 23228471BGXNUW7421

Place: Tanuku (Camp)
Date: 30th May 2023





KAKATIYA TEXTILES LIMITED

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

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

To
The Deputy Manager
Corporate Relations Department
BSE Limited
P.J. Towers, Dalal Street,
Mumbai-400001

30.05.2023

Dear Sir,

Sub: Declaration Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.

Ref: Scrip Code – 521054

DECLARATION FOR UNMODIFIED OPINION

I, Vanka Ravindranath, Director of M/s. Kakatiya Textiles Limited having its Registered office at 9 & 10, Industrial Estate, Tetali, Tanuku, W .G, Andhra Pradesh-534218, hereby declare that the Statutory Auditors of the company M/s. Chevuturi Associates, Chartered Accountants, represented by its Partner Mrs. Rajitha Vemuri, holding Membership No. 228471, have issued an Audit Report with Unmodified Opinion on Audited Financial Results for the Quarter and Year ended 31st March, 2023.

This Declaration is issued in compliance of Regulation 33 (3) (d) of the SEBI (LODR) Regulations, 2015 as amended vide its circular no CIR/CFD/CMD/56/2016 dated 27 May, 2016.

Thanking You

Yours faithfully,

For Kakatiya Textiles Limited


Vanka Ravindranath
Chairman & Director
DIN: 00480295

