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: 14/11/2022

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., Monday, November 14, 2022, to inter alia considered and approved the Un-Audited Financial Results (standalone and consolidated) for the quarter and half year ended September 30, 2022 and took on record the Limited Review Report issued by the Statutory Auditors of the Company.

The aforesaid Board Meeting commenced at 04:50 PM and concluded at 06:40 PM on November 14, 2022.

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 : 5, Chaitanya Nagar, Near Gade Hospital, Garkheda, Aurangabad -431005 (MS)
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, Near to Green Village Resort, Marve Road, Malad (W), Mumbai -400095 (MS)

Ref. No.

Date:- 14/11/2022

LIMITED REVIEW CERTIFICATE ON UNAUDITED FINANCIAL RESULTS OF KAPIL COTEX LIMITED FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

To
The Board Members
M/s. KAPIL COTEX LIMITED

We have reviewed the accompanying statement of Unaudited Financial Result of M/s. KAPIL COTEX LIMITED for the half year ended and year to date results for the period from 1st April, 2022 to 30th September, 2022. 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 these financial statements based on our review.

We conducted our review in accordance with the Standard 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 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 applicable accounting standards and other recognized 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, 2022
Place : Aurangabad

For **SPD & ASSOCIATES**
CHARTERED ACCOUNTANTS
Firm No. 139118W

SPD & ASSOCIATES * M No. 154533 FRN : 139118W * CHARTERED ACCOUNTANTS

CA VENUGOPAL B. SOMANI
Partner
M No. 154533
UDIN: **22154533BDCGUU9585**

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 2022

RS. IN LAKHS

Particulars	Quarter ended 30 September 2022	Quarter ended 30 June 2022	Quarter ended 30 September 2021	Half year year ended 30 September 2022	Half year ended 30 September 2021	Year Ended 31st March,2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations						
(a)Revenue from Operations	0	0	0	0	0	0
(b)Other Income	1.29	3.68	1.22	4.97	2.18	2.27
Total Income	1.29	3.68	1.22	4.97	2.18	2.27
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-in1.progess 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	1.44
(f)Finance costs	0	0	0	0	0	0
(g)Depreciation and amortisation expense	0.02	0.07	0.04	0.09	0.11	0.23
(h)Other expenses	0.41	3.69	0.45	4.10	4.40	4.38
Total Expenses	0.79	4.12	0.85	4.91	5.23	6.05
3 Profit before exceptional items and tax (1-2)	0.50	-0.44	0.37	0.06	-3.05	-3.78
4 Exceptional items	0	0	0	0	0	0
5 Profit/(Loss) before tax	0.50	-0.44	0.37	0.06	-3.05	-3.78
6. Tax expenses / Deffered Tax	0	0	0	0	0	0
7 Profit/(Loss) for the period	0.50	-0.44	0.37	0.06	-3.05	-3.78
8. Other comprehensive income						
Items that will not be reclassified to profit or loss	42.40	-47.95	7.93	-5.55	75.54	67.79
(ii)Income tax relating to items that will not be reclassified to Profit or loss	-10.60	11.99	0	1.39	-16.65	-16.95
Items that will be reclassified to profit or loss	0	0	0	0	0	0
9 Total comprehensive income for the period (7+8)	32.30	-36.40	8.3	-4.1	55.84	47.06
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))	3.11	-3.50	0.8	-0.39	5.37	4.52
Diluted (Rs))	3.11	-3.50	0.8	-0.39	5.37	4.52

NOTES,

I. The above unaudited results for the Quarter and Half year ended on 30/09/2022, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 14/11/2022 in terms of clouse 33 of SEBI (Listing Obligation & Disclosure Requirments) Regulation 2015.

2. The figures of previous period have been regrouped wherever necessary.

3. There are no separate reporatble segment at the entire operation of the company.

By Order of the Board
For KAPIL COTEX LIMITED

DIRECTOR & CFO
Din : 01393087

PLACE MUMBAI
DATE: 14-11-2022

Statement of Asset & Liabilities of Kapil Cotex Limited

KAPIL COTEX LTD		
		RS. IN LAKHS
PARTICULARS	**AS at 30th Sep. 2022**	**As at 31st March 2022**
ASSETS	0	0
Non-Current Assets	0	0
Property, Plant and Equipment	0.62	0.70
Financial Assets	0	0
- Investments	429.27	434.82
Current Assets	0	0
Inventories	0	0
Financial Assets	0	0
- Trade and Other Receivables	0	0
- Cash and Cash Equivalents	2.16	1.17.
- Other Financial Assets	0.57	0.42
Assets for current tax (net)	0	0
Other Current Assets	0	0.00
TOTAL ASSETS	**432.62**	**437.11**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	104.00	104.00
Other Equity	265.05	267.95
Total Equity	369.05	371.95
Non-Current Liabilities	0	0
Financial Liabilities	0	0
- Other Financial Liabilities	0	0
Deferred Tax Liabilities (Net)	62.94	64.33
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	0.63	0.83
Total Liabilities	63.57	65.16
TOTAL EQUITY AND LIABILITIES	**432.62**	**437.11**

For KAPIL COTEX LIMITED

Mr. Prakash Chandra Rathi.
DIRECTOR & CFO
Din : 01393087

KAPIL COTEX LTD.

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

PARTICULARS	30.09.2022		31.03.2022	
	AMOUNT (₹)	AMOUNT (₹)	AMOUNT (₹)	AMOUNT (₹)
A. CASH FLOW FROM OPERATING ACTVITIES				
Net profit before tax & extraordinary Income		6,148.00		-3,78,276.00
Adjustments:-				
Rental Income	-		-	
Depreciation & Preliminary Expenses Amortisation	8,678.00		23,205.00	
Dividend	-2,77,505.00		-2,89,748.00	
Other Non Cash Adjustment	[illegible]		[illegible]	
Excess Provision W/off	-		-	
		2,86,615.00		65,12,237.00
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		2,92,763.00		61,33,961.00
Adjustments:-				
Increase in Sundry Creditors/Current Liabilities	-20,000.00		-9,021.00	
Increase/decrease in Sundry Debtors	-		12,946.00	
Other Current Assets (Loans & Advances)	-14,804.00		-41,921.00	
Net Flow before tax Adjustments	-34,804.00		-37,996.00	
Income Tax Paid/Credit		-34,804.00		-37,996.00
Cash Flow from Operating Activities	A	**2,57,960.00**	A	**60,95,966.00**
B. CASH FLOW FROM INVESTING ACTIVITIES				
Interest/Commission Income	-		-	
Sale of Fixed Asset of Fixed Assets				
Dividend Income	2,77,505.00		2,89,748.00	
Accrued interest on FDR				
Investment in Shares	-4,36,410.00		-64,45,578.86	
Cash fow from Investing Activities	B	**-1,58,905.00**	B	**-61,55,831.00**
C. CASH FLOW FROM FINANCING ACTVITIES				
Securities Premium	-		-	
Share Issue Expenses	-		-	
Share Capital	-		-	
	C	-		-
Net Increase/Decrease in Cash & Cash Equivalents	A+B+C	99,056.00	A+B+C	-59,865.00
Opening Balance of Cash & Cash Equivalents		1,16,994.00		1,76,859.40
Closing Balance of Cash & Cash Equivalents		2,16,050.00		1,16,994.00

FOR **SPD& ASSOCIATES**
CHARTERED ACCOUNTANTS

SPD & ASSOCIATES * M No. 154533 FRN : 139118W * CHARTERED ACCOUNTANTS

CA VENUGOPAL B. SOMANI
(PARTNER)
FRN. 139118W
M. NO. 154533

DATE : 14-11-2022
PLACE : AURANGABAD
UDIN: 22154533BDCGUU9585

FOR **KAPIL COTEX LIMITED**

(PRAKASH RATHI)
(CFO DIRECTOR)
DIN No. 01393087

(POONAM RATHI)
(MANAGING DIRECTOR)
DIN no. 01274428

KAPIL COTEX LIMITED
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CEO & CFO Certificate under Regulation 33(2) (a) of SEBI (LODR) Regulation, 2015

To,
The Board of Directors of
Kapil Cotex Ltd

A. We have reviewed financial statements (Standalone and Consolidated) and cash flow statement (Standalone and Consolidated) of Kapil Cotex Ltd for the Quarter ended on 30th September, 2022 and to the best of our knowledge and belief:

(1) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

(2) These statements together present a true and fair view of the listed entity affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are- to the best of our knowledge and belief no transactions entered into by the listed entity during the Quarter and half year ended on 30.09.2022 which are fraudulent, illegal or violative of Company's Code of Conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to Financial Reporting and they have disclosed to the Auditor's and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or proposes to take to rectify, these deficiencies.

D. We have indicated to the Auditors and the Audit Committee:

(i) That there are no significant changes in internal control over financial reporting during the half year;

(ii) That there are no significant changes in accounting policies during the half year; subject to changes in the Same and that the same have been disclosed in the Notes to the Financial Statement and; except changes made by Government from time to time, if any and

(iii) That no instances of significant fraud of which they have become aware and the involvement there in, if any, of the Management or an employee having significant role in the company's internal control system over Financial Reporting.

Rathi

Mrs. Poonam Rathi
Managing Director
(DIN: 01274428)

Prakash Rathi

Mr. Prakashchandra Rathi
Chief Financial Officer
(DIN: 01393087)

Date: 14/11/2022
Place: Mumbai