

SKYBIOTECH HEALTHCARE LIMITED

(Formerly Known as KAPIL COTEX LTD)

CIN: L21001MH1983PLC031114

**REGD. OFFICE: GUT No. 05, Gevrai Tanda, Paithan Road, Chh. Sambhaji Nagar
(Aurangabad) MH 431002**

Website: www.kapilcotexlimited.com Email ID: kapilcotexlimited@yahoo.co.in

**To,
BSE Limited – CRD
P.J. Towers, Dalal Street,
Fort, Mumbai-400001**

Date: 14/11/2025

Script Code: 512036

**Sub: OUTCOME OF BOARD MEETING AND UN-AUDITED FINANCIAL RESULTS FOR
THE QUARTER/HALF YEAR ENDED ON SEPTEMBER, 2025**

**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., Friday, November 14, 2025, to inter alia considered and approved:

1. Un-Audited Financial Results (standalone and consolidated) for the half year ended September 30, 2025 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 11:55 PM on November 14, 2025.

Please take the same on your record and oblige.

Thanking You,

Yours Faithfully,

FOR SKYBIOTECH HEALTHCARE LIMITED

(Formerly Known as KAPIL COTEX LIMITED)

PRAKASHCAHNDRA 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. Independent Auditor's Limited Review Report on Quarter and Year to Date Unaudited
Standalone Financial Results of the Company

Date:- 14/11/2025

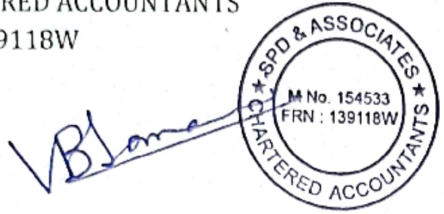
To the Board of Directors of
M/s Skybiotech Healthcare Limited
(Formerly known as Kapil Cotex Limited)

1. We have reviewed the accompanying statement of unaudited financial results of **M/s Skybiotech Healthcare Limited** (Formerly known as Kapil Cotex Limited) (the "Company") for the quarter & the half year ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (the "Statement"). The statement has been prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations") *.
2. The Company's Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures,
4. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
5. Based on our review conducted as above, 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 applicable Indian Accounting Standards ("Ind AS")



Specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SPD AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 139118W



(CA VENUGOPAL B. SOMANI)

Partner

Membership No. 154533

UDIN: 25154533BMGZDC5940

Date: November 14, 2025

Place: Chhatrapati Sambhajnagar



SPD & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office : 6 B, Matoshree, Ground Floor, Jay Bhawani Sahakari Gruhnirman Sanstha, Near Swami Samarth Kendra, Garkheda, Chhatrapati Sambhajinagar - 431009

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Mumbai Branch :- Opp. Akashwani Kendra, Next to Green Village Resort, Marve Road, Malad (W), Mumbai - 400095 (MS)

Ref. No. **Independent Auditor's Limited Review Report on Quarterly unaudited Consolidated Financial Results of the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended**

To the Board of Directors of
M/s Skybiotech Healthcare Limited
(Formerly known as Kapil Cotex Limited)

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **M/s Skybiotech Healthcare Limited** (Formerly known as Kapil Cotex Limited) (the Holding) and its subsidiary; (the Holding and its Subsidiary together referred as Group) for the quarter & the half year ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (the "Statement"). The statement has been prepared by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations") *.
2. The Holding Company's Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures,

A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. The Statement includes the result of the following entities:

Holding company:

M/s Skybiotech Healthcare Limited
(Formerly known as Kapil Cotex Limited)

Subsidiary Company

Skybiotech Life Sciences Private Limited.



5. Based on our review conducted as above, 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 applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying statement includes unaudited interim financial results and other financial information in respect of one subsidiary whose unaudited Interim Financial result reflects total revenue of Rs. 194.09 Lakhs, Net Profit (Loss) after Tax of Rs. (32.14) Lakhs for the quarter ended on 30th September, 2025 as considered in statement, which have been reviewed by their independent Auditors.

Our conclusion on the statement in respect of the above matter is not modified with respect to our reliance on the work done and the report of the other auditor and the financial results certified by the management.

For **SPD AND ASSOCIATES**
CHARTERED ACCOUNTANTS
FRN: 139118W

V. B. Somani



(CA VENUGOPAL B. SOMANI)
Partner
Membership No. 154533

UDIN: 25154533BMGZDC5940

Place: Chhatrapati Sambhajnagar
Date : November 14, 2025

SKYBIOTECH HEALTHCARE LIMITED**(Formerly Known as KAPIL COTEX LIMITED)**

Registered Office : Gut No.5, Geverai Tanda, Paithan Road, Chhatrapati Sambhajnagar, Maharashtra- 431002.

CIN No. L21001MH1983PLC031114

Telephone No.022- 49729336

web: www.kapilcotexlimited

STATEMENT OF STANDLONE UNAUDITED FINANCIAL RESULT
FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2025

RS. IN LAKHS

Particulars	Quarter ended 30 September 2025	Quarter ended 30 June 2025	Quarter ended 30 September 2024	Half year ended 30 September 2025	Half year ended 30 September 2024	Year Ended 31st March,2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations						
(a)Revenue from Operations	-	-	-	-	-	-
(b)Other Income	1.54	2.96	2.25	4.50	5.21	18.12
Total Income	1.54	2.96	2.25	4.50	5.21	18.12
2. Expenses						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock- in- trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock in trade	-	-	-	-	-	-
(d)Excise Duty	-	-	-	-	-	-
(e)Employee benefits expense	0.36	0.36	0.36	0.72	0.72	1.44
(f)Finance costs	-	-	-	-	-	-
(g)Depreciation and amortisation expense	0.01	0.01	0.01	0.02	0.02	0.02
(h)Other expenses	0.00	4.08	0.95	4.08	5.03	9.07
Total Expenses	0.37	4.45	1.32	4.82	5.77	10.53
3 Profit before exceptional items and tax (1-2)	1.17	(1.49)	0.93	0.32	-0.56	7.59
4 Exceptional items	-	-	-	-	-	-
5 Profit/(Loss) before tax	1.17	(1.49)	0.93	0.32	-0.56	7.59
6. Tax expenses / Deferred Tax	0	-	0.19	-	0.19	1.63
7 Profit/(Loss) for the period	1.17	-1.49	0.74	0.32	-0.75	5.96
8. Other comprehensive income	-9.08	6.58	129.36	2.50	135.9432	(34.70)
(a) (i)Items that will not be reclassified to profit or loss	-10.30	7.80	156.80	2.50	164.6	(46.27)
(ii)Income tax relating to items that will not be reclassified to Profit or loss	1.22	(1.22)	-27.44	0.00	-28.6568	11.57
(b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
9 Total comprehensive income for the period (7+8)	-7.91	5.09	130.1	2.82	135.1932	(28.74)
10 Paid-Up Equity Share Capital (Face value of Share Rs.10)	191.5	191.50	191.5	191.5	104	191.50
11 Earnings Per Share (not annualised)						
Basic (Rs))	-0.41	0.27	6.79	-0.15	8.58	(1.50)
Diluted (Rs))	-0.41	0.27	6.79	-0.15	8.58	(1.50)

NOTES,

1. The above unaudited results for the Quarter and year to date for the period ended on 30.09.2025, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 14.11.2025 in terms of clause 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015.

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

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

4.The entire operations of the Company relate to only one segment hence reporting as defined in AS 17 is not applicable.

5.The name of the Company has been changed on Ministry of Corporate Affairs (MCA) portal w.e.f. 07/11/2025. Now the company known as "Skybiotech Healthcare Limited", formerly known as "Kapil Cotex Limited". This name change is intimated to BSE on dated 08/11/2025. Final approval is in process.

By Order of the Board
For KAPIL COTEX LIMITED

PLACE: Chattrapati Sambhajnagar
DATE: 14-11-2025


POONAM RATHI
MANAGING DIRECTOR
Din : 01274428



SKYBIOTECH HEALTHCARE LIMITED**(Formerly Known as KAPIL COTEX LIMITED)**

Registered Office : Gut No.5, Geverai Tanda, Paithan Road, Chhatrapati Sambhajinagar, Maharashtra- 431002.

CIN No. L21001MH1983PLC031114

Phone No.022- 49729336

web: www.kapilcotexlin

STATEMENT OF STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2025

Rs. In Lakhs

Particulars		As at September 30, 2025	As at March 31, 2025
A	EQUITY AND LIABILITIES		
	1 Shareholders' funds		
	(a) Share capital	191.50	191.50
	(b) Reserves and surplus	983.66	986.48
	(c) Money received against share warrants		
	2 Share application money pending allotment		
	3 Non-current liabilities		
	(a) Long-term borrowings		-
	(b) Deferred tax liabilities (net)	17.18	17.18
	(c) Other long-term liabilities		
	(d) Long-term provisions		
	4 Current liabilities		
	(a) Short-term borrowings		
	(b) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises		
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		
	(c) Other current liabilities	1.72	4.55
	(d) Short-term provisions	68.43	62.56
	TOTAL	1,262.49	1,262.27
B	ASSETS		
	1 Non-current assets		
	(a) Property, Plant and equipment & Intangible Assets		
	(i) Tangible Assets	0.26	0.28
	(iii) Capital work-in-progress		
	(iv) Intangible assets under development		
	(v) Fixed assets held for sale		
	(b) Non-current investments	1,244.93	1,247.43
	(c) Deferred tax assets (net)		
	(d) Long-term loans and advances		
	(e) Other non-current assets		
	2 Current assets		
	(a) Current investments		
	(b) Inventories		
	(c) Trade receivables		
	(d) Cash and cash equivalents	1.02	-1.57
	(e) Short-term loans and advances		
	(f) Other current assets	16.28	16.13
	TOTAL	1,262.49	1,262.27

By Order of the Board
For KAPIL COTEX LIMITEDPLACE: Chhatrapati Sambhajinagar
DATE: 14-11-2025

 POONAM RATHI
 MANAGING DIRECTOR
 Din : 01274428


SKYBIOTECH HEALTHCARE LIMITED

(Formerly Known as KAPIL COTEX LIMITED)

Gut No.5, Geverai Tanda, Paithan Road. Chhatrapati Sambhajnagar, Maharashtra- 431002.

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 30TH SEPTEMBER, 2025

PARTICULARS	(Rs. In Lakhs)		(Rs. In Lakhs)	
	30.09.2025		30.09.2024	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax & extraordinary Income		(0.32)		31.95
Adjustments:-				
Rental Income	-		-	
Depreciation & Preliminary Expenses Amortisation	(0.02)		(0.03)	
Dividend	1.55		1.92	
Capital Gain	-		32.81	
Interest Income	0.95		2.95	
Other Non Cash Adjustment	2.00		-	
Excess Provision W/off	-	(4.48)	-	(37.65)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(4.80)		(5.70)
Adjustments:-				
Increase in Sundry Creditors/Current Liabilities	3.51		60.62	
Increase/decrease in Sundry Debtors	-		(0.36)	
Other Current Assets (Loans & Advances)	0.30		(0.48)	
Net Flow before tax Adjustments	3.41		59.78	
Income Tax Paid/Credit	(0.47)	2.94	(5.77)	54.01
Cash Flow from Operating Activities	A	(1.86)	A	48.30
B. CASH FLOW FROM INVESTING ACTIVITIES				
Interest/Commission Income	2.95		2.95	
Capital Gain	-		32.81	
Dividend Income	1.55		1.92	
Investment in Shares	(0.05)		(984.26)	
Cash flow from Investing Activities	B	4.45	B	(946.59)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Securities Premium	-		55.13	
Share Issue Expenses	-		-	
Share Capital	-		-	
	C	-	C	55.13
Net Increase/Decrease in Cash & Cash Equivalents	A+B+C	2.59	A+B+C	(843.16)
Opening Balance of Cash & Cash Equivalents		(1.57)		843.29
Closing Balance of Cash & Cash Equivalents		1.02		0.13

FOR KAPIL COTEX LIMITED

Rathi
(Poonam Rathi)

(MANAGING DIRECTOR)

DIN no. 01274428



SKYBIOTECH HEALTHCARE LIMITED**(Formerly Known as KAPIL COTEX LIMITED)**

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CIN No. L21001MH1983PLC031114

Telephone No.022- 49729336

web: www.kapilcotexlimited

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULT

FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2025

RS. IN LAKHS

Particulars	Quarter ended 30 Sept 2025	Quarter ended 30 June 2025	Quarter ended 30 September 2024	Half year ended 30 September 2025	Half year ended 30 September 2024	Year Ended 31st March,2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations						
(a)Revenue from Operations	191.65	238.82	160.36	430.47	351.21	705.18
(b)Other Income	3.98	3.46	3.68	7.44	41.95	38.27
Total Income	195.63	242.28	164.04	437.91	393.16	743.45
2. Expenses						
(a) Cost of materials consumed	33.34	124.25	46.64	157.59	190.52	367.48
(b) Purchases of stock- in- trade	-	-	0	-	0	-
(c) Changes in inventories of finished goods, work-in1.progress and stock in trade	59.65	(15.22)	-22.6	44.43	-39.41	(5.60)
(d)Excise Duty	-	-	0	-	0	-
(e)Employee benefits expense	57.44	38.90	37.29	96.34	89.03	196.26
(f)Finance costs	0.47	0.71	13.47	1.18	13.73	1.21
(g)Depreciation and amortisation expense	11.84	11.97	12.56	23.81	25.12	54.22
(h)Other expenses	63.85	83.54	95.91	147.39	196.86	372.47
Total Expenses	226.59	244.15	183.27	470.74	475.85	986.04
3 Profit before exceptional items and tax (1-2)	(30.97)	(1.87)	(19.23)	(32.84)	(82.69)	(242.59)
4 Exceptional items	0	-	0	-	0	-
5 Profit/(Loss) before tax	(30.97)	(1.87)	(19.23)	(32.84)	(82.69)	(242.59)
6. Tax expenses / Deferred Tax	0	-	5.52	-	6.49	(5.62)
7 Profit/(Loss) for the period	-30.97	-1.87	-24.75	-32.84	-89.18	-236.97
8. Other comprehensive income	-9.08	6.58	129.36	-2.50	138.22	-34.70
(a) (i)Items that will not be reclassified to profit or loss	10.30	7.80	156.80	2.50	168.77	(46.27)
(ii)Income tax relating to items that will not be reclassified to Profit or loss	1.22	(1.22)	-27.44	-	-30.55	11.57
(b) Items that will be reclassified to profit or loss	0	-	0	-	0	-
9 Total comprehensive income for the period (7+8)	(40.05)	4.71	104.61	(35.34)	49.04	(271.67)
(i) Owner of the Company	24.63	(1.77)	104.61	26.40	49.04	(271.67)
(ii) Non Controlling Interest	8.84	(0.10)	-	8.94	0	-
10 Paid-Up Equity Share Capital (Face value of Share Rs.10)	191.5	191.50	191.5	191.5	191.5	191.50
11 Earnings Per Share (not annualised)						
Basic (Rs)	-1.29	0.25	5.46	-1.38	2.56	(14.19)
Diluted (Rs)	-1.29	0.25	5.46	-1.38	2.56	(14.19)

NOTES,

- The above unaudited results for the Quarter and year to date for the period ended on 30.09.2025, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 14.11.2025 in terms of clause 33 of SEBI (Listing Obligation & Disclosure Requirments) 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.
- The entire operations of the Company relate to only one segment hence reporting as defined in AS 17 is not applicable.
- The name of the Company has been changed on Ministry of Corporate Affairs (MCA) portal w.e.f. 07/11/2025. Now the company known as "Skybiotech Healthcare Limited", formerly known as "Kapil Cotex Limited". This name change is intimated to BSE on dated 08/11/2025. Final approval is in process.

By Order of the Board
For KAPIL COTEX LIMITED

POONAM RATHI
 MANAGING DIRECTOR
 Din : 01274428
PLACE: Chhatrapati Sambhajanagar
DATE: 14-11-2025