

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: SUBMISSION OF HALF YEARLY UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2022 AS PER REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015.

Dear Sir(s),

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we are pleased to submit the Unaudited Financial Results (Standalone and Consolidated) for the Quarter ended 30th September, 2022 in the form of PDF which was also approved by the Board of Directors of the Company at their meeting held on Monday, 14th November, 2022.

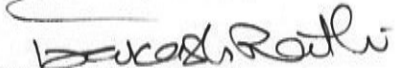
We are in process to file the aforesaid financial results in the form of XBRL within the stipulated time of 24 hours from the conclusion of the board meeting and the same shall also be hosted at the website of the Company.

You are requested to take on record the Unaudited Financial Results along with Limited Review Report for your reference and record.

Thanking You,

Yours Faithfully,

For Kapil Cotex Limited


Prakashchandra Rath
Director
DIN: 01393087

Encls: Unaudited Financial Results and Limited Review Report.



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.

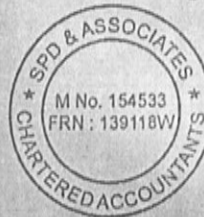
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to 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



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-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	1.44
(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 / Deferred 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,

- 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 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: 14-11-2022

By Order of the Board
For KAPIL COTEX LIMITED

Prakash Rathi
DIRECTOR & CFO
Din : 01393087

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 Term 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 Rath.

DIRECTOR & CFO

Din : 01393087

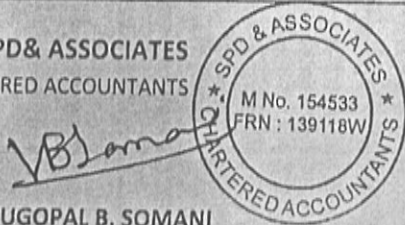
KAPIL COTEX LTD.

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 ACTIVITIES				
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	5,55,442.00		67,78,779.00	
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 flow from Investing Activities	B	-1,58,905.00	B	-61,55,831.00
C. CASH FLOW FROM FINANCING ACTIVITIES				
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



CA VENUGOPAL B. SOMANI

(PARTNER)

FRN. 139118W

M. NO. 154533

DATE : 14-11-2022

PLACE : AURANGABAD

UDIN: 22154533BDCGUU9585

FOR KAPIL COTEX LIMITED

Prakash Rath *Poonam Rath*

(PRAKASH RATHI)

(CFO DIRECTOR)

DIN No. 01393087

(POONAM RATHI)

(MANAGING DIRECTOR)

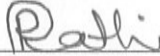
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CEO & CFO Certificate under Regulation 33(2) (a) of SEBI (LODR) Regulation, 2015


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.



Mrs. Poonam Rath
Managing Director
(DIN: 01274428)

Date: 14/11/2022
Place: Mumbai



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