

KAPIL COTEX LIMITED

CIN NO: L17100MH1983PLC031114

**UG-276,DREAMS THE MALL, L.B.S. MARG, NEAR BHANDUP RAILWAY
STATION, BHANDUP(WEST), MUMBAI: 400078.**

EMAIL ID: Kapilcotexlimited@yahoo.co.in Telephone no. 022-21660432

Website: www.kapilcotexlimited

28th June 2021

To,
Bombay stock Exchange,
1st floor, Rotunda Building,
Mumbai Samachar Building,
Fort , Mumbai.

Scrip Code No. 512036

Dear Sir,

Sub: Outcome of Board Meeting

This is your Information and records that pursuant to Regulation 30 and Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 that the Board of Directors of the Company at its Meeting held on 28th June , 2021 have consider and approve the following matter, inter alia, others:

1. Audited Financial Result and Auditors Report issued by Statutory Auditor of the Company for the quarter and year ended 31st March, 2021 along with declaration pursuant to unmodified opinion in the Audit report.

The Meeting started at 4:30 p.m. and concluded on 6:35 p.m.

Thanking you,

Yours Faithfully,

FOR KAPIL COTEX LIMITED


Mr. PRAKASHCHANDRA RATHI

Director

Din no. 01393087

**17/A, RADHA KRISHNA, MINI LAND,
TANK ROAD, NEAR SHIVAJI TALAO,
BHANDUP WEST, MUMBAI - 400078.**



Auditor's Report on the Standalone Quarterly Financial Result and the year to Date Results of the company Pursuant to the regulation 33 of the SEBI (Listing Obligation and the Disclosure Requirements) Regulations, 2015

To,
Board of Director,
Kapil Cotex Private Limited

We have audited the standalone Quarterly financial results of Kapil Cotex Private Limited (Name of the Company) for the quarter ended 31.03.2021 (date for the quarter ended) and the year to the date result for the period 01.04.2020 to 31.03.2021 attached herewith, being Submitted by the Company pursuant to the requirement to the Regulation 33 of the SEBI (Listing obligation and disclosure Requirements) Regulation, 2015. These quarterly financial result as well as the year to date financial result has been prepared on the basis of interim financial statement, which are the responsibility of the company's Management. Our Responsibility to express an opinion on these financial result based on our audit of such interim Financial Statement, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (IND AS 34) for the Interim Financial Reporting Prescribed, under Section 133 of Companies Act, 2013 read with relvent rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting Principles generally Accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of Use net loss and other financial information for the quarter' ended 31.03 .21 (date of the quarter end) as well as the year to date results for the period from 01.04.20 to 31.03.21.

R. K. Somani & Associates
Chartered Accountants


(R.K. SOMANI)
Proprietor



R. K. SOMANI & ASSOCIATES
CHARTERED ACCOUNTANTS

4019, 4th Floor, Bhandup Industrial Estate Co-op. Society Ltd, Pannalal Silk Mill Compound,
L.B.S Marg, Bhandup (W), Mumbai 400078.

Tel:- +91 2249704105, E-mail : rksomanica@gmail.com

INDEPENDENT AUDITORS REPORT

To,

The Members of M/S KAPIL COTEX LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **KAPIL COTEX LIMITED** ('the company'), which comprises Balance Sheet as at 31st Mar 2021, the Statement of Profit and Loss account and Cash Flow Statement for the year then ended, and a Summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

1. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provision 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the 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 materials misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provision of the Act, the accounting and auditing standards and



matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedure selected depends on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system and the operating effectiveness of such control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31st March, 2021, and its Profit and its cash flow for the year ended on that date.

Report on Other Legal and Regulatory Requirements

3. As required by the Companies (Auditor's Report) Order, 2016 (the Order) issued by the Central Government in terms of Section 143 (11) of the Act, we enclosed in the Annexure 'A' statement on matters specified in paragraph 3 & 4 of the said order.
4. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



- e) In our opinion there are no observations or comments on the financial transactions, which may have an adverse effect on the functioning of the Company.
- f) On the basis of the written representations received from the directors as on 31st Mar 2021 and taken on record by the Board of Directors, we report that none of the directors is disqualified as on 31st Mar 2021 from being appointed as a director in terms of section 164(2) of the Act.
- g) Report on the Internal Financial Controls under Clause (1) of Sub-section 3 of section 143 of the companies Act, 2013 ("the Act") - is enclosed an Annexure 'B' to this report.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- As informed to us the Company has pending litigations which would impact its financial position
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - Based on audit procedures and representations provided to us by the management, we report that the disclosures are in accordance with the books of accounts maintained by the company and as produced to us by the Management

For R. K. Somani & Associates.

Chartered Accountants


Kamkishore Somani

Membership No: 104927

(Proprietor)

Place: Mumbai

Date:- 28/06/2021

UDIN:- 21104927 AAAAEG 2046



R. K. SOMANI & ASSOCIATES
CHARTERED ACCOUNTANTS

4019, 4th Floor, Bhandup Industrial Estate Co-op. Society Ltd, Pannalal Silk Mill Compound,
L.B.S Marg, Bhandup (W), Mumbai 400078.

Tel:- +91 2249704105, E-mail : rksomanica@gmail.com

ANNEXURE TO INDEPENDENT AUDITORS' REPORT Annexure 'A'

Referred to in Paragraph 1 under the heading of "Report on other Legal and Regulatory Requirements" of our report of even date

On the basis of such checks as we considered appropriate and in terms of the information and explanations given to us, we state that: -

- i.
 - a. The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.
 - b. As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
 - c. The title deeds of immovable properties are held in the name of the company.
- ii. As explained to us, inventories have been physically verified during the year by the management at reasonable intervals. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.
- iii. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a), (b) and (c) of the order are not applicable to the Company.
- iv. In our opinion and according to the information and explanations given to us, company has complied with the provision of section 185 and 186 of the Companies Act, 2013 In respect of loans, investment, guarantees, and security.
- v. The company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provision of sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regards to the deposits accepted from the public are not applicable.



- vi. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
- vii. According to information and explanations given to us and on basis of our examination of the books of account, and records, the company has been generally regular in depositing undisputed statutory dues including Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2021 for a period of more than six months from the date they became payable.
- viii. In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution or bank. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- ix. Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.
- x. According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi. According to the information and explanations given to us, we report that managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.
- xii. The company is not a Nidhi Company. Therefore clause (xii) of the order is not applicable to the company.
- xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.
- xiv. Based upon the audit procedures performed and the information and explanations given by the management, the company has made preferential allotment during the year under review.
- xv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or person connected with him. Accordingly, the provision of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.



xvi. In our opinion, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. And accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For R. K. Somani & Associates.

Chartered Accountants



Ramkishore Somani

Membership No: 104927



Proprietor)

Place: Mumbai

Date: 28/06/2021

UDIN:- 21104927AAAAEU2046

R. K. SOMANI & ASSOCIATES
CHARTERED ACCOUNTANTS

4019, 4th Floor, Bhandup Industrial Estate Co-op. Society Ltd, Pannalal Silk Mill Compound,
L.B.S Marg, Bhandup (W), Mumbai 400078.

Tel:- +91 2249704105, E-mail : rksomanica@gmail.com

Annexure 'B' to Independent Auditors Report

REPORT ON INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Kapil Cotex Limited of March 31, 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if



such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.




Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For R. K. Somani & Associates.

Chartered Accountants


Ramkishore Somani

Membership No: 104927

(Proprietor)

Place: Mumbai

Date: 28/06/2021

UDIN:- 21104927AAAAE42046



KAPIL COTEX LTD

Registered Office : SHOP NO. 276, DREAMS MALL, L. B. S. MARL, NEAR BHANDUP RAILWAY STATION, BHANDUP (WEST), MUMBAI: 400078

Cin No. L17100MH1983PLC031114 Telephone No.022- 49729336, web: www.kapilcotexlimited

STATEMENT OF STANDLONE AUDITED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED

31th MARCH 2021

RS. IN LAKHS

Particulars	Quarter ended	Quarter	Quarter	Year ended	Year Ended
	31ST March	ended 31	ended 31ST	31ST March	31st March,
	2021	December 2020	March 2020	2021	2020
	Unaudited	Unaudited	Unaudited	Audited	Audited
1. Income from Operations					
(a) Revenue from Operations	0	0	0	0	0
(b) Other Income	(1.26)	0.34	3.55	2.08	6.62
Total Income	(1.26)	0.34	3.55	2.08	6.62
2 Expenses					
(a) Cost of materials consumed	0	0	0	0	0
(b) Purchases of stock-in-trade	0	0	0	0	0
(c) Changes in inventories of finished goods, work-in-progress and stock in trade	0	0	0	0	0
(d) Excise Duty	0	0	0	0	0
(e) Employee benefits expense	0.48	0.36	0.36	1.56	0.96
(f) Finance costs	0	0	0	0	0
(g) Depreciation and amortisation expense	0.07	0.05	0.17	0.24	0.32
(h) Other expenses	0.11	0.44	0.83	5.10	9.09
Total Expenses	0.66	0.85	1.36	6.90	10.37
3 Profit before exceptional items and tax (1-2)	(1.92)	(0.51)	2.19	(4.82)	(3.75)
4 Exceptional items	0	0	1.53	0	0
5 Profit/(Loss) before tax	(1.92)	(0.51)	3.72	(4.82)	(3.75)
6. Tax expenses / Deffered Tax	0.01	0	0.02	0.01	(0.02)
7 Profit/(Loss) for the period	(1.91)	(0.51)	3.74	(4.81)	(3.77)
8. Other comprehensive income					
(a)(i) Items that will not be reclassified to profit or loss	8.68	0	0	131.6	(44.67)
(ii) Income tax relating to items that will not be reclassified to Profit or loss	(32.90)	0	11.17	(32.90)	11.17
(b)(i) Items that will be reclassified to profit or loss	0	86.04	(73.97)	0	0
(ii) Income tax relating to items that will be reclassified to profit or loss	0	0	0	0	0
9 Total comprehensive income for the period (7+8)	(26.13)	85.53	(59.06)	93.89	(37.27)
10 Paid-Up Equity Share Capital (Face value of Share Rs.10)	104	104	104	104	104
11 Earnings Per Share (not annualised)					
Basic (Rs))	(2.51)	8.22	(5.68)	9.03	(3.58)
Diluted (Rs))	(2.51)	8.22	(5.68)	9.03	(3.58)

Notes.

1. The above results were reviewed by the Audit Committee & have been taken on record by the Board of Directors of the Company at their meeting held on 28th June, 2021.

2. The Standalone Financial Results for the year ended March 31, 2021 were audited by the Statutory Auditors of the Company.

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

4. The figures for the quarter ended March 31, 2021 are balancing figures between the audited Audited figures in respect of the full financial year and published year to date figures upto the third quarter if the current financial year.

5. Previous year figures have been regrouped or reclassified wherever necessary.

6. Effective from April 1, 2019, the company is adopted Ind AS 116 "Leases", However there has not been any material transitional impact on the financial result of the Company.

7. COVID 19: On Account of outbreak of pandemic Covid-19, Government of India declared Nation wide Lockdown Commencing from march 23, 2020.

The management has made detailed study of the possible effect of the prolong lockdown on its business prospectus, and in its assessment, believe that the company will have minimal adverse impact. The company will continue to closely monitor any material changes arising of future economic conditions and its impact on the business

PLACE MUMBAI
DATE 28/06/2021

By Order of the Board
For KAPIL COTEX LIMITED

Sekash Rathi
DIRECTOR & CFO

Din : 01393087

Statement of Asset & Liabilities of Kapil Cotex Limited

KAPIL COTEX LTD

Registered Office : SHOP NO. 276, DREAMS MALL, L B. S. MARG, NEAR BHANDUP RAILWAY
STATION, BHANDUP (WEST), MUMBAI Mumbai City MH 400078
Cin No. LI 7100MH1983PLCO31114 Telephone No.022- 49729336,
www.kapilcotexlimited

RS. IN LAKHS

PARTICULARS	AS at 31st March 2021	As at 31st March 2020
ASSETS	0	0
Non-Current Assets	0	0
Property, Plant and Equipment	0.94	1.12
Financial Assets	0	0
- Investments	367.03	261.87
Current Assets	0	0
Inventories	0	0
Financial Assets	0	0
- Trade and Other Receivables	0.13	0
- Cash and Cash Equivalents	1.77	1.12.
- Other Financial Assets	0	0
Assets for current tax (net)	0	0
Other Current Assets	0	2.50
TOTAL ASSETS	369.87	266.61
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	104.00	104.00
Other Equity	217.57	147.41
Total Equity	321.57	251.41
Non-Current Liabilities	0	0
Financial Liabilities	0	0
- Other Financial Liabilities	0	0
Deferred Tax Liabilities (Net)	47.38	14.49
Current Liabilities	0	0
Financial Liabilities	0	0
- Short Term Borrowings	0	0
- Trade and Other Payables	0.	0.09
- Other Financial Liabilities	0	0
Other Current Liabilities	0.92	0.62
Total Liabilities	48.30	15.20
TOTAL EQUITY AND LIABILITIES	369.87	266.61

For KAPIL COTEX LIMITED


Mr. Prakash Chandra Rathi.

DIRECTOR & CFO

Din : 01393087

KAPIL COTEX LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED on 31st MARCH, 2021

IN RUPEES.

PARTICULARS	31.03.2021		31.03.2020	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
<u>A. CASH FLOW FROM OPERATING ACTIVITIES</u>				
Net profit before tax & extraordinary Income		(482,087)		(374,866)
Adjustments:-				
Rental Income	(9,000)		(144,000)	
Depreciation & Preliminary Expenses Amortisation	24,505		32,281	
Dividend	(172,544)		(182,406)	
Other Non Cash Adjustment	13,160,078		(4,466,539)	
Excess Provision W/off	(3,600)		(34,800)	
		12,999,439		(4,795,462)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		12,517,352		(5,170,328)
Adjustments:-				
Increase in Sundry Creditors/Current Liabilities	30278		(175133)	
Increase/decrease in Sundry Debtors	3946		38000	
Other Current Assets (Loans & Advances)	250,000		(250000)	
Net Flow before tax Adjustments	284224		(387132)	
Income Tax Paid/Credit		284224		(387132)
Cash Flow from Operating Activities	A	12,801,576		(5,557,459)
<u>B. CASH FLOW FROM INVESTING ACTIVITIES</u>				
Interest/Commission Income	9,000		144,000	
Sale of Fixed Asset of Fixed Assets	1,463		(300,692)	
Dividend Income	172,544		182,406	
Accrued interest on FDR	-		-	
Investment in Shares	(12919819)		5385728.49	
Cash flow from Investing Activities	B	(12,736,812)		5,411,444
<u>C. CASH FLOW FROM FINANCING ACTIVITIES</u>				
Securities Premium	0		0	
Share Issue Expenses	0		0	
Share Capital	0		0	
	C	0		0
Net Increase/Decrease in Cash & Cash Equivalents	A+B+C	64,764		(146,014)
Opening Balance of Cash & Cash Equivalents		112,090		258105
Closing Balance of Cash & Cash Equivalents		176,854		112,090

FOR KAPIL COTEX LIMITED


(Prakash Rathi)

(CFO & DIRECTOR)

DIN no. 01393087

KAPIL COTEX LIMITED
Cin No. L17100MH1983PLC031114
UG-276, DREAMS MALL, L. B. S. MARG, NEAR BHANDUP RAILWAY
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Website: www.kapilcotexlimited

28th June, 2021

To,
Bombay Stock Exchange,
1st Floor, Rotunda Building,
Mumbai Samachar Building,
Fort, Mumbai.

Scrip Code No. 512036

Dear Sir,

SUB: Declaration of Unmodified Audit Report pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.


I, Prakashchandra Rathi, Chief Financial Officer of Kapil Cotex Limited, hereby declare that the Statutory Auditor of the Company, M/s. R.K. Somani & Associates, Chartered Accountants (Firm Registration No. 118666W) have issued and Audit Report with Unmodified Opinion on Audited Financial Results of the Company for the quarter and year ended March 31, 2021.

The Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Kindly take the declaration on your record.

Thanking you,

Yours Faithfully,
FOR KAPIL COTEX LTD


Mr. PRAKASHCHANDRA RATHI
Chief Financial Officer
Din No. 01393087
17/A, RADHA KRISHANA, MINI LAND,
TANK ROAD, NEAR SHIVAJI TALAO,
BHANDUP WEST MUMBAI - 400078.