



COOL CAPS INDUSTRIES LIMITED

Regd. Office : 23, Sarat Bose Road, 1st Floor, Suite - 1C, Kolkata - 700 020, W.B., India
Ph. : 033 4070 3238, E-mail : accounts@coolcapsindustries.in / cs@coolcapsindustries.in
CIN : L27101WB2015PLC208523

SYMBOL: COOLCAPS

ISIN: INE0HS001010

Dated: 11.11.2023

To,
The Manager-Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building, Bandra Kurla Complex,
Bandra East, Mumbai – 400 051 (Maharashtra)
Fax: 022-26598237, 022-26598238

Subject: Submission of Unaudited Standalone and Consolidated Financial Results for the half year ended September 30, 2023 of "Cool Caps Industries Limited" ("Company").

This is to inform you that the Board of Directors of the Company have considered and approved the Unaudited Standalone and Consolidated Financial Results for the half year ended September 30, 2023 and the Limited Review Report thereon in the Board Meeting held on November 11, 2023.

In accordance with the requirement of Regulation 33 of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, we are herewith enclosing the Unaudited Standalone and Consolidated Financial Results for the half year ended September 30, 2023 and the Limited Review Report thereon.

We request you to kindly take the above information on record and inform all those concerned.

Thanking You,
For Cool Caps Industries Limited

Rajeev Goenka



Rajeev Goenka
Chairman and Managing Director
DIN: 00181693



COOL CAPS INDUSTRIES LIMITED

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To,
The Manager-Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building, Bandra Kurla
Complex, Bandra East, Mumbai – 400 051
Fax: 022-26598237, 022-26598238

Subject: Outcome of the Board Meeting of "Cool Caps Industries Limited" ("Company") pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Respected Sir,

The Board of Directors of the Company at their Board Meeting held on **Saturday, the 11th Day of November, 2023 at 01.00 P.M.** at the registered office of the Company situated at 23 Sarat Bose Road, Flat No. 1C, 1st Floor, Kolkata 700020 WB IN to inter alia transacted the following businesses:

1. Considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended September 30, 2023 along with the statement of Assets and Liabilities as on September 30, 2023 and Cash Flow Statements for the half year ended September 30, 2023.
2. Considered and approved the Limited Review Report on the financial results of the Company for the half year ended September 30, 2023;

The Meeting of the Board of Directors Commenced at 01.00 P.M. and Concluded at 01:45 P.M.

TRADING WINDOW: -

Further, kindly note that in accordance with the Circular No.: NSE/CML/2019/11 dated April 02, 2019 issued by National Stock Exchange of India Limited ("NSE") issued with respect to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and the Company's Code of Conduct for prohibition of Insider Trading, the "Trading Window" for trading in the Securities of the Company has already been closed for all the Designated persons and their immediate relatives of the Company from **Sunday, the 01st day of October, 2023 and will remain closed till 48 hours** after the announcement of the financial results of the Company for Designated Persons and immediate relatives of Designated Persons covered under the Code of the Company.





COOL CAPS INDUSTRIES LIMITED

Regd. Office : 23, Sarat Bose Road, 1st Floor, Suite - 1C, Kolkata - 700 020, W.B., India
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CIN : L27101WB2015PLC208523

You are requested to kindly take the same on record and inform all those concerned accordingly.

Thanking You,

Yours Faithfully,

For Cool Caps Industries Limited

Rajeev Goenka

Rajeev Goenka

Chairman and Managing Director

DIN: 00181693





Keyur Shah & Co.
CHARTERED ACCOUNTANTS

CA Keyur Shah

FCA, B.Com, ISA,
FAFP Certified

Auditor's Limited Review Report on unaudited Standalone Financial results of Cool Caps Industries Limited, for the Half year ended September 30, 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

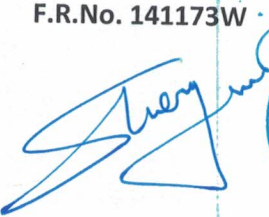
To,
The Board of Directors of,
Cool Caps Industries Limited

We have reviewed the accompanying the statement of unaudited Standalone financial results of **Cool Caps Industries Limited** for the half year ended September 30, 2023. The Financial 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 this financial statement based on the 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 primary to inquire of company personnel and analytical procedures applied to financial data and thus provides 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable standards and other recognized accounting practices and policies has not disclosed the information require 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.

For, Keyur Shah & Co.
Chartered Accountants
F.R.No. 141173W



Keyur Shah
Proprietor

M. No. 153774

UDIN: -23153774BGWMCA8926

Date: - 11/11/2023
Place:- Ahmedabad

COOL CAPS INDUSTRIES LIMITED
(FORMALLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)
CIN: L27101WB2015PLC208523
23 SARAT BOSE ROAD, FLAT NO 1C, 1ST FLOOR KOLKATA - 700020

Part - 1

Unaudited Standalone Financial Results for the half year ended September 30, 2023

Sr No.	Particulars	(INR in lakhs, unless otherwise stated)			
		Half Year ended			Year ended
		30/09/2023	31-03-2023	30-09-2022	31-03-2023
		Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue From Operations				
	Net sales or Revenue from Operations	5,572.32	9,357.32	3,461.79	12,819.11
II	Other Income	179.80	117.73	75.42	193.15
III	Total Income (I+II)	5,752.12	9,475.05	3,537.21	13,012.26
IV	Expenses				
	a) Cost of Materials Consumed	1,753.32	1,777.42	1,921.61	3,699.03
	b) Purchase of Stock in Trade	3,060.16	6,465.45	1,066.79	7,532.24
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(473.33)	(34.71)	(475.31)	(510.02)
	d) Employee Benefit Expense	65.32	57.52	57.68	115.20
	e) Other Expenses	424.95	424.20	396.83	821.03
	f) Finance Cost	212.69	246.31	144.84	391.15
	g) Depreciation and Amortisation Expense	156.18	154.68	128.90	283.58
	Total expenses (IV)	5,199.29	9,090.87	3,241.34	12,332.21
V	Profit/(loss) before exceptional items and tax (III-IV)	552.83	384.18	295.87	680.05
VI	Exceptional items & Prior Period	-	-	-	-
VII	Profit before tax (V- VI)	552.83	384.18	295.87	680.05
	Tax Expense:				
VIII	Tax Expense				
	(a) Current Tax	127.91	70.59	49.39	119.98
	(b) Deferred Tax	25.06	31.93	37.28	69.21
	(c) MAT Credit Current Year	-	4.15	(4.15)	-
	(d) Income Tax Excess Provisions Related to Earlier Years	0.51	0.12	-	0.12
	(e) MAT Credit Related to Earlier Years	-	-	-	-
	Total Tax Expense (VIII)	153.48	106.79	82.52	189.31
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	399.35	277.39	213.35	490.74
X	Profit/(loss) from discontinued operations before tax	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-
XII	Profit/(Loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-
XIII	Net Profit / (Loss) for the period (IX-XII)	399.35	277.39	213.35	490.74
XIV	Details of Earning Per Share				
	Basic/Diluted Earnings per share : (in INR)				
	Earnings per share (not annualised for half year ended)	3.45	2.40	1.85	4.25

For Cool Caps Industries Ltd.

Rajeev Coenka
Director

COOL CAPS INDUSTRIES LIMITED
(FORMALLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)
CIN: L27101WB2015PLC208523
23 SARAT BOSE ROAD, FLAT NO 1C, 1ST FLOOR KOLKATA - 700020

Part - 1

Unaudited Standalone Financial Results for the half year ended September 30, 2023

Notes for Financial Results

- 1 The financial Results are prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable
- 2 The above unaudited standalone financial results of Cool Caps Industries Limited (the Company) for the half year ended 30th September, 2023 were reviewed and recommended by the audit committee and approved by the Board of Directors, at their respective meeting held on 11th November, 2023. These results have been subject to limited review by the Statutory Auditors.
- 3 The Company is engaged in manufacturing of plastic caps & closures and trading of other allied products. Considering the nature of Business and financial reporting of the company, the company is operating in only one segment. Hence segment reporting is
- 4 The above results for the half year ended 30.09.2023 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on November 11, 2023
- 5 The management is in process of identifying parties which are covered under MSME, The amount relating to MSME are disclosed to the extent identified.
- 6 Previous year/period figure have been regrouped/rearranged wherever necessary, to make them comparable with the figures of the current period.
- 7 The status of investor's complaints during the half year ended 30th September, 2023 as under:-

Complaints pending at the beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed of during the period	Nil
Complaints unresolved at the end of the period	Nil

For Cool Caps Industries Limited
For Cool Caps Industries Ltd.


Rajeev Goenka **Director**
Chairman and Managing Director
DIN : 00181693

Place:- Kolkata

Date:- 11th November, 2023

COOL CAPS INDUSTRIES LIMITED
(FORMERLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)
CIN: L27101WB2015PLC208523
23 SARAT BOSE ROAD, FLAT NO 1C, 1ST FLOOR KOLKATA - 700020
Unaudited Standalone Balance Sheet as at 30th September, 2023

(Amount in Lakhs)

Particulars	Figures As At 30/09/2023	Figures As At 31/03/2023
I EQUITY AND LIABILITIES		
1 Shareholders' funds		
a Share Capital	1,156.00	1,156.00
b Reserves and Surplus	3,003.20	2,328.86
2 Non-current liabilities		
a Long-Term Borrowings	2,070.86	2,245.35
b Deferred Tax Liabilities (Net)	242.08	217.02
c Long-Term Provisions	12.82	16.78
d Long-Term Liabilities	5.58	5.58
3 Current liabilities		
a Short-Term Borrowings	2,668.39	2,367.94
b Trade Payables:-		
i) Total outstanding dues of micro enterprises and small	684.53	117.79
ii) Total outstanding dues of creditors other than micro		
enterprises and small enterprises.	234.51	1,260.62
c Other Current Liabilities	354.15	500.27
d Short-Term Provisions	156.77	38.65
Total	10,588.89	10,254.86
II ASSETS		
1 Non-Current Assets		
a Property, Plant and Equipment and Intangible Assets		
i) Property, Plant and Equipment	4,455.60	4,281.10
ii) Capital Work in Progress	52.85	-
b Non-Current Investments	236.00	236.00
c Long-Term Loans and Advances and Other Non-Current Assets	910.08	1,242.61
2 Current Assets		
a Inventories	1,924.19	1,609.59
b Trade Receivables	1,411.87	1,269.91
c Cash and Cash Equivalents	52.36	13.59
d Short-Term Loans and Advances	1,011.38	1,385.86
e Other Current Assets	534.56	216.20
Total	10,588.89	10,254.86

For & on Behalf of Cool Caps Industries Limited
For Cool Caps Industries Ltd.

Rajeev Goenka
Director

Rajeev Goenka
DIN: 00181693
Chairman and Managing Director

Place:- Kolkata
Date:- 11th November, 2023

COOL CAPS INDUSTRIES LIMITED
(FORMERLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)
CIN: L27101WB2015PLC208523
23 SARAT BOSE ROAD, FLAT NO 1C, 1ST FLOOR KOLKATA - 700020
Unaudited Standalone Cash Flow Statement for the Half Year Ended 30th September, 2023

(Amount in Lakhs)

Particulars	Figures for the half Year ended 30/09/2023	Figures for the Year ended 31/03/2023
A CASH FLOW FROM OPERATING ACTIVITIES		
i) Net Profit as per P & L A/c. before Income Tax (a)	552.83	680.05
ii) <u>Adjustments for :</u>		
Depreciation & Amortization	156.18	283.58
Capital Subsidy Adjstment	274.97	
Interest / Finance Charges	212.69	391.15
Provision for Gratuity	(4.00)	2.67
Interest Income	(58.03)	(85.69)
Sub Total (b)	581.81	591.71
iii) Operating Profit Before Working Capital Changes (a + b)	1,134.64	1,271.76
<u>Adjustments for Changes in Working Capital:-</u>		
(Increase)/ Decrease in Inventories	(314.60)	(915.60)
(Increase)/ Decrease in Trade Receivable	(141.96)	(338.53)
(Increase)/ Decrease in Short Term Loans & Advances	291.01	(651.78)
Increase/ (Decrease) in Long Term Liabilities and Provision	(3.95)	(1.91)
(Increase)/ Decrease in Other Current Assets	(318.37)	(23.48)
Increase/ (Decrease) in Trade Payables	(459.36)	1304.04
Increase/ (Decrease) in Current Liabilities and Short term Provision	(24.00)	396.25
Sub Total (c)	(971.23)	(231.01)
Cash Generated from Operations (a + b + c)	163.41	1,040.75
iv) Income tax paid during the year (d)	128.42	120.10
Net Cash Flow From Operating Activities (a + b + c - d)	34.99	920.65
B CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Property, Plant and Equipment	(330.68)	(2186.39)
Capital Work in Progress	(52.85)	412.26
Increase/ (Decrease) in Advance given for Capital Goods	83.47	754.16
Increase in Long Term Loans & Advances	332.53	(607.24)
Increase in Investement	0.00	(215.00)
Interest received	58.03	85.69
Net Cash From Investment Activities	90.50	(1,756.52)
C CASH FLOW FROM FINANCING ACTIVITIES		
Issue of Share Capital	0.00	-
Increase in Share Premium	0.00	-
Increase/ (Decrease) in Long term Borrowings	(174.49)	(188.89)
Proceeds from / (Repayment of) Short term Borrowings(Net)	300.46	1358.12
Finance Cost	(212.69)	(391.15)
Net Cash From Financing Activities	(86.72)	778.08
D NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	38.77	(57.79)
E Opening Cash & Cash Equivalents	13.59	71.38
F Closing Cash and Cash Equivalents	52.36	13.59

Notes:
1 Cash Flow Statement has been prepared using the indirect method in accordance with Accounting Standard AS 3-"Cash Flow Statement" notified under Section 133 of the Companies Act, 2013.

For & on Behalf of Cool Caps Industries Limited
For Cool Caps Industries Ltd.

Rajeev Goenka
Director

Rajeev Goenka
DIN: 00181693
Chairman and Managing Director

Place:- Kolkata
Date:- 11th November, 2023



Auditor's Limited Review Report on unaudited Consolidated Financial results of Cool Caps Industries Limited, for the Half Year ended September 30, 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors of,
Cool Caps Industries Limited

We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Cool Caps Industries Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the half year ended September 30, 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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. 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 Standards on Auditing 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

1. Cool Caps Industries Limited ("Parent")
2. Purv Packaging Private Limited ("Subsidiary")
3. Purv Ecoplast Private Limited ("Subsidiary")
4. Purv Technoplast Private Limited ("Subsidiary")

Based on our review conducted and procedures performed as stated in above and based on the statement provided by the Management related to parent & subsidiary, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the

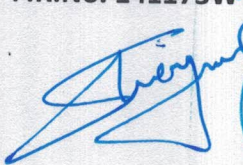


recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the interim financial statements / financial information / financial results of Subsidiaries i.e. "Purv Packaging Private Limited", "Purv Ecoplast Private Limited", "Purv Technoplast Private Limited" ("Subsidiary") included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total revenues of Rs. 1082.10 Lakhs, 1616.30 Lakhs & Nil, and total net profit/(loss) after tax of Rs. 0.82 Lakhs, (4.83) Lakhs & (16.42) Lakhs for the half year ended September 30, 2023, respectively, as considered in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results have not been reviewed by us. These interim financial statements / financial information / financial results have been provided by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of the Management and the procedures performed by us as stated in above.

Our conclusion on the statement is not modified in respect of the above matters.

For, Keyur Shah & Co.
Chartered Accountants
F.R.No. 141173W



Keyur B. Shah
Proprietor
M No. 153774
UDIN: - 23153774BGWMCB5869

Date: - 11/11/2023
Place: Ahmedabad

COOL CAPS INDUSTRIES LIMITED
(FORMERLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)
CIN: L27101WB2015PLC208523
23 SARAT BOSE ROAD, FLAT NO. 1C, 1ST FLOOR KOLKATA - 700020

Part - 1

Statement of Unaudited Consolidated Financial Results for the Half year ended September 30, 2023

Sr No.	Particulars	(INR in lakhs, unless otherwise stated)			
		Half Year ended		Year ended	
		30/09/2023	31/03/2023	30/09/2022	31/03/2023
		Un-Audited	Un-Audited [Refer Note no 4]	Un-Audited	Audited
I	Revenue From Operations				
	Net sales or Revenue from Operations	8,153.14	11,811.15	6,353.16	18,164.31
II	Other Income	164.02	80.26	57.41	137.67
III	Total Income (I+II)	8,317.16	11,891.41	6,410.57	18,301.98
IV	Expenses				
	a) Cost of Materials Consumed	3,506.85	3,354.46	4,025.61	7,380.07
	b) Purchase of Stock in Trade	3,590.62	7,274.49	1,342.52	8,617.01
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(345.68)	(41.97)	(362.89)	(404.86)
	d) Employee Benefit Expense	94.21	92.57	84.96	177.53
	e) Other Expenses	506.83	514.65	474.31	988.96
	f) Finance Cost	264.38	289.24	166.14	455.38
	g) Depreciation and Amortisation Expense	170.02	166.71	140.47	307.18
	Total expenses (IV)	7,787.23	11,650.15	5,871.12	17,521.27
V	Profit/(loss) before exceptional items and tax (III-IV)	529.93	241.26	539.45	780.71
VI	Exceptional items & Prior Period Items				
VII	Profit before tax (V- VI)	529.93	241.26	539.45	780.71
VIII	Tax Expense				
	(a) Current Tax	127.91	49.37	93.94	143.31
	(b) Deferred Tax	22.59	30.10	36.22	66.32
	(c) MAT Credit Current Year	-	4.15	(4.15)	-
	(d) Income Tax Excess Provisions Related to Earlier Years	0.51	0.12		0.12
	(e) MAT Credit Related to Earlier Years	-			
	Total Tax Expense (VIII)	151.01	83.74	126.01	209.75
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	378.92	157.52	413.44	570.96
	Less: Pre acquisition /Capital Profit/(Loss) transferred - Goodwill on Consolidation				
	Profit (Loss) for the period from continuing operations after Goodwill	378.92	157.52	413.44	570.96
X	Profit/(loss) from discontinued operations before tax				
XI	Tax expenses of discontinued operations				
XII	Profit/(Loss) from Discontinued operations (after tax) (X-XI)		-	-	-
XIII	Net Profit / (Loss) for the period (IX-XII)	378.92	157.52	413.44	570.96
XIV	Details of Earning Per Share				
	Basic/Diluted Earnings per share : (in INR)				
	Earnings per share (not annualised for half year ended)	3.28	1.36	3.58	4.94

See accompanying notes to the financial results

For Cool Caps Industries Ltd.

Rajeev Goenka
Director

COOL CAPS INDUSTRIES LIMITED
(FORMERLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)
CIN: L27101WB2015PLC208523
23 SARAT BOSE ROAD, FLAT NO. 1C, 1ST FLOOR KOLKATA - 700020
Part - 1

Statement of Unaudited Consolidated Financial Results for the Half year ended September 30, 2023

Notes for Financial Results

- 1 The financial Results are prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable.
- 2 The above results for the half year ended 30.09.2023 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on November 11, 2023. Mr. Rajeev Goenka, Chairman cum Managing Director of the company are authorised by the board of directors to sign the financial results.
- 3 The management is in process of identifying parties which are covered under MSME, The amount relating to MSME are disclosed to the extent
- 4 The statement includes the results for the half year ended 31st March, 2023 being the balancing figure between audited figures in respect of the full financial year and the un-audited figures in respect of first half year of the financial year 2022-23.
- 5 Previous year's/period's figure have been regrouped/rearranged wherever necessary, to make them comparable with the figures of the current
- 6 The Company is engaged in manufacturing of plastic caps & closure and trading of other allied products. Considering the nature of Business and financial reporting of the company, the company is operating in only one segment. Hence segment reporting is not applicable.
- 7 In accordance with regulation 33 of SEBI (LODR) Regulation 2015, the above results have been reviewed by the statutory auditors of the Company.
- 8 Following subsidiary company/entity, associate and jointly controlled entities have been considered in the preparation of the consolidated financial

Name of the Company	Relationship	Country of Incorporation	% Holding and voting power either directly or indirectly through subsidiary (As at 30th Sep, 2023)
Purv Ecoplast Private Limited	Subsidiary	India	100%
Purv Technoplast Private Limited (Erstwhile known as Purv Agro Farms Private Limited)	Subsidiary	India	100%
Purv Packaging Private Limited	Subsidiary	India	100%

- 9 The status of investor's complaints during the half year ended on 30th September, 2023 as under:-

Complaints pending at the beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed of during the period	Nil
Complaints unresolved at the end of the period	Nil

For & on behalf of Cool Caps Industries Limited
For Cool Caps Industries Ltd.

Rajeev Goenka
DIN:00181693

Chairman and Managing Director

Rajeev Goenka
Director

Place:- Kolkata

Date:- 11th November, 2023

COOL CAPS INDUSTRIES LIMITED
(FORMERLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)
CIN: L27101WB2015PLC208523
23 SARAT BOSE ROAD, FLAT NO. 1C, 1ST FLOOR KOLKATA - 700020
UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2023

(Amount in Lakhs)

PARTICULARS	FIGURES AS AT 30.09.2023	FIGURES AS AT 31.03.2023
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	1,156.00	1,156.00
(b) Reserves and Surplus	3,098.69	2,444.78
(2) Non-Current Liabilities		
(a) Long-term Borrowings	4,770.74	4,326.35
(b) Deferred Tax Liability (Net)	238.36	215.78
(c) Long-term provisions	17.75	32.17
(d) Long-term Liabilities	5.58	5.58
(3) Current Liabilities		
(a) Short Term Borrowings	4,182.17	2,720.93
(b) Trade Payables		
- Due to Micro and Small Enterprises	1,213.85	689.46
- Due to other than Micro and Small Enterprises	426.83	1,312.70
(c) Other Current Liabilities	709.23	613.13
(d) Short-term Provisions	205.24	64.75
Total Equity and Liabilities	16,024.44	13,581.63
II. ASSETS		
(1) Non Current Assets		
(a) Property, Plant & Equipment		
(i) Tangible Assets	4,780.47	4,579.75
(ii) Capital Work-in-Progress	3,665.04	2,381.97
(iii) Goodwill on Consolidation	5.04	5.04
(b) Long-term Loans and Advances	359.66	452.45
(2) Current Assets		
(a) Inventories	2,549.39	2,321.24
(b) Trade Receivables	1,994.41	1,863.38
(c) Cash and Cash Equivalents	139.71	35.07
(d) Short Term Loans and Advances	1,989.74	1,716.80
(e) Other Current Assets	540.98	225.93
Total Assets	16,024.44	13,581.63

For & on behalf of Cool Caps Industries Limited

For Cool Caps Industries Ltd.

Rajeev Goenka
Director

Place: Kolkata
Date:- 11th November, 2023

Rajeev Goenka
DIN:00181693
Chairman and Managing Director

COOL CAPS INDUSTRIES LIMITED
(FORMERLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)
CIN: L27101WB2015PLC208523
23 SARAT BOSE ROAD, FLAT NO. 1C, 1ST FLOOR KOLKATA - 700020
UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Amount in Lakhs)

Particulars	Figures for the Half Year Ended 30.09.2023	Figures for the Year Ended 31.03.2023
A. Cash Flow from Operating Activities		
Net Profit / (Loss) before tax	529.93	780.71
Adjusted for:		
Interest Income	(34.34)	(20.77)
Finance Cost	264.38	455.38
Capital Subsidy	274.97	-
Provision for Gratuity		7.78
Depreciation & Amortisation Expense	170.02	307.18
Operating Profit before Working Capital Changes	1,204.96	1,530.28
Movement in Working Capital		
(Increase)/Decrease in Inventories	(228.15)	(1,051.11)
(Increase)/ Decrease in Trade and Other Receivables	(131.03)	(677.45)
(Increase)/ Decrease in Short Term Loans & Advances	(356.41)	(846.24)
Increase/ (Decrease) in Long Term Liabilities	(14.42)	(3.97)
(Increase)/ Decrease in Other Current Assets	(315.03)	(31.98)
Increase/ (Decrease) in Trade and Other Payables	(361.48)	1,575.69
Increase/ (Decrease) in Other Current Liabilities	236.59	524.43
Cash generated from/ (used in) Operations	35.03	1,019.65
Less : Direct taxes paid (net of refunds)	128.42	143.42
Net cash flow from/ (used in) Operating Activities	(93.39)	876.23
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	(370.74)	(2,240.37)
Capital Work in Progress	(1,283.07)	(1,969.71)
Increase in Advance given for Capital Goods	83.46	754.16
(Increase)/Decrease in Long Term Loans & Advances	92.79	(297.84)
Increase in Investement	-	-
Interest received	34.34	20.77
Net Cash Flow from/ (used) in Investing Activities	(1,443.22)	(3,732.99)
C. Cash Flow from Financing Activities		
Issue of Share Capital	-	-
Increase in Securities Premium	-	-
Issue of Share Capital	-	-
Increase in Securities Premium	-	-
Increase/ (Decrease) in Long term Borrowings	444.39	1,788.03
Proceeds from / (Repayment of) Short term Borrowings(Net)	1,461.24	1,482.73
Finance Cost	(264.38)	(455.38)
Net Cash Flow from / (used) in Financing Activities	1,641.25	2,815.38
Net Increase/ in Cash and Cash Equivalents	104.64	(41.38)
Cash and cash equivalents at the beginning of the year	35.07	76.45
Cash and cash equivalents at the end of the year	139.71	35.07

Note:

1 Cash Flow Statement has been prepared using the indirect method in accordance with Accounting Standard AS 3-"Cash Flow Statement" notified under Section 133 of the Companies Act, 2013.

For & on Behalf of Cool Caps Industries Limited
For Cool Caps Industries Ltd.

Place: Kolkata
Date:- 11th November, 2023

Rajeev Goenka
DIN:00181693
Chairman and Managing Director

Rajeev Goenka
Director