



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: 14.11.2024

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, 2024 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, 2024 and the Limited Review Report thereon in the Board Meeting held on 14th November, 2024.

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, 2024 and the Limited Review Report thereon.

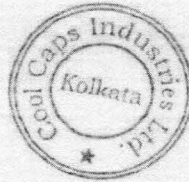
We request you to kindly take the above information on record and inform all those concerned.

Thanking You,
For Cool Caps Industries Limited

RAJEEV
GOENKA

Digitally signed by
RAJEEV GOENKA
Date: 2024.11.14
15:18:33 +05'30'

Rajeev Goenka
Chairman and Managing Director
DIN: 00181693



For COOL CAPS INDUSTRIES LTD.

Chairman-Cum-Managing Director
DIN : 00181693



Auditor's Limited Review Report on unaudited Standalone Financial results of Cool Caps Industries Limited, for the Half year ended 30th September '24 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

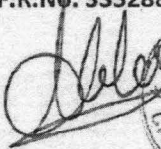
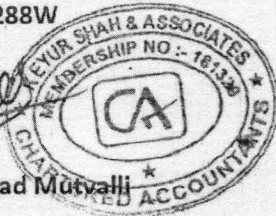
To,
The Board of Directors of,
Cool Caps Industries Limited

We have reviewed the accompanying the statement of unaudited Standalone financial results of **Cool Caps Industries Limited** for the half year ended 30th September '24. 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 & Associates
Chartered Accountants
F.R.No. 333288W

Akhlaq Ahmad Mutvalli
Partner
M. No. 181329
UDIN: - 24181329BKCLP1897

Date: - 14th November, '24
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

Unaudited Standalone Financial Results for the half year ended September 30, 2024

Sr No.	Particulars	(INR in lakhs, unless otherwise stated)			
		Half Year ended			Year ended
		30/09/2024	31/03/2024	30/09/2023	31/03/2024
		Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue From Operations				
	Net sales or Revenue from Operations	5,076.68	4,402.33	5,572.32	9,974.65
II	Other Income	790.23	594.29	179.80	774.09
III	Total Income (I+II)	5,866.91	4,996.62	5,752.12	10,748.74
IV	Expenses				
	a) Cost of Materials Consumed	1,783.31	1,228.08	1,753.32	2,981.40
	b) Purchase of Stock in Trade	2,256.68	2,097.53	3,060.16	5,157.69
	c) Changes in Inventories of Finished Goods, WIP and Stock-in-Trade	122.43	556.11	(473.33)	82.78
	d) Employee Benefit Expense	118.79	138.28	65.32	203.60
	e) Finance Cost	261.50	280.75	212.69	493.44
	f) Depreciation and Amortisation Expense	178.53	161.61	156.18	317.79
	g) Other Expenses	506.83	439.66	424.95	864.61
	Total expenses (IV)	5,228.07	4,902.02	5,199.29	10,101.31
V	Profit/(loss) before exceptional items and tax (III-IV)	638.84	94.60	552.83	647.43
VI	Exceptional items & Prior Period	-	-	-	-
VII	Profit before tax (V- VI)	638.84	94.60	552.83	647.43
VIII	Tax Expense:				
	(a) Current Tax	96.97	4.48	127.91	132.39
	(b) Deferred Tax	37.70	23.29	25.06	48.35
	(d) Income Tax Excess Provisions Related to Earlier Years	-	(1.54)	0.51	(1.03)
	Total Tax Expense (VIII)	134.67	26.23	153.48	179.71
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	504.17	68.37	399.35	467.72
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)	504.17	68.37	399.35	467.72
XIV	Details of Earning Per Share				
	Basic/Diluted Earnings per share : (In INR)				
	Earnings per share (not annualised for half year ended)	4.36	0.60	3.45	4.05

For Cool Caps Industries Ltd.

Rajeev Goenka
Director

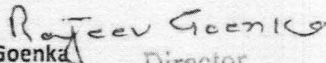
COOL CAPS INDUSTRIES LIMITED
(FORMERLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)
CIN: L27101WB2015PLC208523
23 SARAT BOSE ROAD, FLAT NO 1C, 1ST FLOOR KOLKATA - 700020

Notes for Financial Results

- 1 The unaudited 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, 2024 were reviewed and recommended by the audit committee and approved by the Board of Directors, at their respective meeting held on 14th November, 2024. 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 not applicable.
- 4 The management is in process of identifying parties which are covered under MSME, The amount relating to MSME are disclosed to the extent identified.
- 5 Previous year/period figure have been regrouped/rearranged/recasted/rectified wherever necessary, to make them comparable with the figures of the current period.
- 6 The Figure for the half year ended 31st March '24 are balancing figures between the audited figures in respect of full financial year and the audited figures up to six months ended 30th September, '23.
- 7 The status of investor's complaints during the half year ended 30th September, 2024 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:-14th November 2024

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 - 2
Unaudited Standalone Balance Sheet as at 30th September, 2024

(Amount in Lakhs)

Particulars	Figures As At	Figures As At
	30/09/2024	31/03/2024
	Un-Audited	Audited
I EQUITY AND LIABILITIES		
1 Shareholders' funds		
a Share Capital	1,156.00	1,156.00
b Reserves and Surplus	3,575.72	3,071.56
2 Non-current liabilities		
a Long-Term Borrowings	3,475.20	3,496.84
b Deferred tax liabilities (Net)	303.07	265.37
c Long-Term Provisions	21.30	16.07
d Long-Term Liabilities	5.58	5.58
3 Current liabilities		
a Short-Term Borrowings	4,205.23	3,133.00
b Trade Payables:-		
i) Total outstanding dues of micro enterprises and small enterprises	423.12	672.84
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.	103.79	0.80
c Other Current Liabilities	438.26	249.44
d Short-Term Provisions	27.96	48.43
Total	13,735.23	12,115.93
II ASSETS		
1 Non-Current Assets		
a Property, Plant and Equipment and Intangible Assets		
i) Property, Plant and Equipment	7,288.25	4,357.23
ii) Capital Work in Progress	101.00	1,905.79
b Non-Current Investments	469.52	236.20
c Long-Term Loans and Advances and Other Non-Current Assets	862.15	1,132.24
2 Current Assets		
a Inventories	1,544.50	1,436.13
b Trade Receivables	2,389.93	1,965.05
c Cash and Cash Equivalents	21.30	54.88
d Short-Term Loans and Advances	759.24	701.03
e Other Current Assets	299.34	327.88
Total	13,735.23	12,115.93

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:-14th November 2024

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 - 3

Unaudited Standalone Cash Flow Statement for the Half Year Ended 30th September, 2024

(Amount in Lakhs)

Particulars	Figures for the half	Figures for the half
	Year ended	Year ended
	30/09/2024	30/09/2023
	Un-Audited	Audited
A CASH FLOW FROM OPERATING ACTIVITIES		
i) Net Profit as per P & L A/c. before Income Tax (a)	638.84	552.83
ii) Adjustments for :		
Depreciation & Amortization	178.53	156.18
Capital Subsidy Adjustment	-	274.97
Interest / Finance Charges	261.50	212.69
Provision for Gratuity	3.72	(4.00)
Interest Income	(3.30)	(58.03)
Sub Total (b)	440.45	581.81
iii) Operating Profit Before Working Capital Changes (a + b)	1,079.29	1,134.64
Adjustments for Changes in Working Capital:-		
(Increase)/ Decrease in Inventories	(108.37)	(314.60)
(Increase)/ Decrease in Trade Receivable	(424.88)	(141.96)
(Increase)/ Decrease in Short Term Loans & Advances	(111.38)	291.01
Increase/ (Decrease) in Long Term Liabilities and Provision	5.23	(3.95)
(Increase)/ Decrease in Other Current Assets	44.13	(318.37)
Increase/ (Decrease) in Trade Payables	(146.73)	(459.36)
Increase/ (Decrease) in Current Liabilities and Short term Provision	164.63	(155.97)
Sub Total (c)	(577.37)	(1,103.20)
Cash Generated from Operations (a + b + c)	501.92	31.44
iv) Income Tax Paid During The Year (d)	112.56	(3.55)
Net Cash Flow From Operating Activities (a + b + c - d)	389.36	34.99
B CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Property, Plant and Equipment	(3109.56)	(330.68)
Disposal of Property, Plant and Equipment	-	-
Change in Capital Work in Progress	1804.29	(52.85)
Increase/ (Decrease) in Advance given for Capital Goods	53.17	83.47
Increase in Long Term Loans & Advances	270.09	332.53
Increase in Investment	(233.32)	-
Interest received	3.30	58.03
Net Cash From Investment Activities	(1,212.03)	90.50
C CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Long term Borrowings	(21.64)	(174.49)
Proceeds From Long term Borrowings	-	-
Proceeds from / (Repayment of) Short term Borrowings(Net)	1072.23	300.46
Finance Cost	(261.50)	(212.69)
Net Cash From Financing Activities	789.09	(86.72)
D NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	(33.58)	38.77
E Opening Cash & Cash Equivalents	54.88	13.59
F Closing Cash and Cash Equivalents	21.30	52.36

Notes:

- 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:-14th November 2024



Auditor's Limited Review Report on unaudited Consolidated Financial results of Cool Caps Industries Limited, for the Half Year ended 30th September '24 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 30th September '24 ("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")
5. Re.Act Waste Tech 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"), "Re.Act Waste Tech Private Limited" ("Subsidiary") included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total revenues of Rs. 145.47 Lakhs, 3619.67 Lakhs, 939.60 Lakhs & 34.12 Lakhs, and total net profit/(loss) after tax of Rs. (12.46) Lakhs, (95.01) Lakhs, 109.84 Lakhs and 2.55 lakhs for the half year ended 30th September '24, 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.

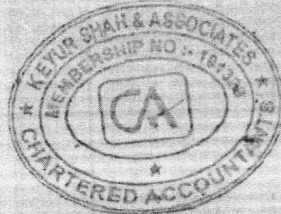
For, Keyur Shah & Associates
Chartered Accountants
F.R.No. 333288W



Akhlaq Ahmad Mutvalli
Partner

M. No. 181329

UDIN: - 24181329BKCLQ7664



Date: - 14th November '24

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 Consolidated Unaudited Financial Results for the period ended on 30th September '24

Sr No.	Particulars	(INR in lakhs, unless otherwise stated)			
		Half Year ended			Year ended
		30/09/2024	31/03/2024	30/09/2023	31/03/2024
	Un-Audited	Un-Audited	Audited	Audited	
I	Revenue From Operations				
	Net sales or Revenue from Operations	9,619.90	7,180.62	8,153.14	15,333.76
II	Other Income	1,405.40	605.27	164.02	769.29
III	Total Income (I+II)	11,025.30	7,785.89	8,317.16	16,103.05
IV	Expenses				
	a) Cost of Materials Consumed	5,305.41	3,067.83	3,506.85	6,574.68
	b) Purchase of Stock in Trade	3,204.49	2,820.75	3,590.62	6,411.37
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(320.39)	517.88	(345.68)	172.20
	d) Employee Benefit Expense	300.49	194.81	94.21	289.02
	e) Other Expenses	1,039.78	353.03	264.38	617.41
	f) Finance Cost	515.39	181.65	170.02	351.67
	g) Depreciation and Amortisation Expense	321.95	612.88	506.83	1,119.71
	Total expenses (IV)	10,367.12	7,748.83	7,787.23	15,536.06
V	Profit/(loss) before exceptional items and tax (III-IV)	658.18	37.06	529.93	566.99
VI	Exceptional items & Prior Period Items				
	Add/Less: Profit/(Loss) From Share of Associate	(0.30)	(0.22)		(0.22)
VII	Profit before tax (V- VI)	657.88	36.84	529.93	566.77
VIII	Tax Expense				
	(a) Current Tax	96.97	4.48	127.91	132.39
	(b) Deferred Tax	51.81	19.76	22.59	42.36
	(c) Income Tax Excess Provisions Related to Earlier Years	-	(1.54)	0.51	(1.03)
	Total Tax Expense (VIII)	148.78	22.70	151.01	173.71
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	509.10	14.14	378.92	393.06
	Less: Pre acquisition /Capital Profit/(Loss) transferred -Goodwill on Consolidation	-	-	-	-
	Profit (Loss) for the period from continuing operations after Goodwill	509.10	14.14	378.92	393.06
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)	509.10	14.14	378.92	393.06
XIV	Details of Earning Per Share				
	Basic/Diluted Earnings per share : (in INR)	4.40	0.12	3.28	3.40
	Earnings per share (not annualised for half year ended)				

For Cool Caps Industries Ltd.

R. V. G.

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 Consolidated Unaudited Financial Results for the period ended on 30th September '24

Notes for Financial Results

- 1 The Unaudited 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 and year ended 30th September, '24 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on 14th November, '24. Mr. Rajeev Goenka, Chairman cum Managing Director of the company are authorised by the board of directors to sign the financial results.
- 3 The statement includes the results for the half year ended 31st March, '24 being the balancing figure between audited figures in respect of the full financial year and the audited figures in respect of half year of the previous financial year.
- 4 Previous year's/period's figure have been regrouped/rearranged/recasted/rectified wherever necessary, to make them comparable with the figures of the current period.
- 5 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.
- 6 In accordance with regulation 33 of SEBI (LODR) Regulation 2015, the above results have been reviewed by the statutory auditors of the Company.
- 7 The status of investor's complaints during the half year ended on 30th September '24 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

- 8 Following subsidiary company/entity, associate and jointly controlled entities have been considered in the preparation of the consolidated financial statement:

Name of the Company	Relationship	Country of Incorporation	% Holding and voting power either directly or indirectly through subsidiary (As at 30th September, '24)
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%
Re.Act Waste Tech Private Limited	Subsidiary	India	100%

For Cool Caps Industries Limited
For Cool Caps Industries Ltd.

Rajeev Goenka
Rajeev Goenka Director
Chairman Cum Managing Director
DIN : 00181693

Place:- Kolkata
Date:- 14th November, '24

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 - 2

Consolidated Unaudited Balance Sheet as at 30th September '24

Sr No.	Particulars	(INR In Lakhs, unless otherwise stated)	
		As At	
		30/09/2024	31/03/2024
		Un-Audited	Audited
(A)	EQUITY AND LIABILITIES		
1	Shareholders' funds		
a	Share Capital	1,156.00	1,156.00
b	Reserves and Surplus	3,638.09	3,128.98
2	Non-current liabilities		
a	Long-Term Borrowings	7,542.57	7,299.40
b	Deferred tax liabilities (Net)	304.22	252.41
c	Long-Term Provisions	53.08	20.71
d	Long-Term Liabilities	33.77	5.58
3	Current liabilities		
a	Short-Term Borrowings	6,131.59	3,869.66
b	Trade Payables:-		
	i) Total outstanding dues of micro enterprises and small enterprises	2,142.59	1,349.70
	ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.	478.78	112.46
c	Other Current Liabilities	590.65	1,272.37
d	Short-Term Provisions	103.19	90.98
	Total	22,174.53	18,558.25
(B)	ASSETS		
1	Non-Current Assets		
a	Property, Plant and Equipment and Intangible Assets		
	i) Property, Plant and Equipment	11,957.08	9,060.66
	ii) Capital Work in Progress	173.35	1,978.99
	iii) Goodwill on Consolidation	36.51	36.51
b	Long-Term Loans and Advances and Other Non Current Assets	729.42	494.83
2	Current Assets		
a	Inventories	2,612.54	2,040.90
b	Trade Receivables	4,673.97	2,455.18
c	Cash and Cash Equivalents	160.24	104.23
d	Short-Term Loans and Advances	1,513.08	2,055.88
e	Other Current Assets	318.34	331.07
	Total	22,174.53	18,558.25

For Cool Caps Industries Limited

For Cool Caps Industries Ltd.

Rajeev Goenka
Director

Rajeev Goenka

Chairman Cum Managing Director

DIN : 00181693

Place:- Kolkata

Date:- 14th November, '24

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 3

Consolidated Unaudited Cash Flow Statement for the period ended on 30th September '24

Sr No.	Particulars	(INR In Lakhs, unless otherwise stated)	
		Year ended	Year ended
		30/09/2024	30/09/2023
		Un-Audited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES		
a)	Net Profit as per P & L A/c. before Income Tax	657.88	529.93
b)	Adjustments for:		
	Depreciation & Amortization	321.95	170.02
	Provision For Gratuity	33.93	(3.67)
	Interest / Finance Charges	515.39	264.38
	Capital Subsidy	-	274.97
	Interest Income	(7.37)	(34.34)
	Sub Total (b)	863.90	671.36
c)	Operating Profit Before Working Capital Changes		
	Adjustments for Changes in Working Capital:-		
	(Increase)/ Decrease in Inventories	(571.64)	(228.15)
	(Increase)/ Decrease in Trade Receivable	(2,218.80)	(131.03)
	(Increase)/ Decrease in Short Term Loans & Advances	542.80	(356.41)
	Increase/ (Decrease) in Long Term Liabilities	28.19	(14.42)
	(Increase)/ Decrease in Other Current Assets	12.73	(315.03)
	Increase/ (Decrease) in Trade and Other Payables	1,101.96	(358.94)
	Increase/ (Decrease) in Other Current Liabilities	(637.13)	236.59
	Sub Total (c)	(1,741.89)	(1,167.39)
	Cash Generated from Operations (a + b + c)	(220.11)	33.90
d)	Income tax paid during the year (Net)	73.65	127.29
	Net Cash Flow From Operating Activities (a + b + c - d)	(293.76)	(93.39)
B	CASH FLOW FROM INVESTMENT ACTIVITIES		
	Purchase of Property, Plant and Equipment	(3,218.36)	(370.74)
	Disposal of Property, Plant and Equipment	-	-
	Capital Work in Progress	1,805.64	(1,283.07)
	Increase in Advance given for Capital Goods	-	83.46
	Increase in Long Term Loans & Advances	(234.59)	92.79
	Interest received	7.37	34.34
	Net Cash From Investment Activities	(1,639.94)	(1,443.22)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Repayment of Long term Borrowings	(432.63)	(244.36)
	Proceeds from Long term Borrowings	675.80	688.75
	Proceeds from / (Repayment of) Short term Borrowings(Net)	2,261.93	1,461.24
	Finance Cost	(515.39)	(264.38)
	Net Cash From Financing Activities	1,989.71	1,641.25
D	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	56.01	104.64
E	Opening Cash & Cash Equivalents	104.23	35.07
F	Closing Cash and Cash Equivalents	160.24	139.71

Notes:

- Cash flow statement has been prepared under the indirect method as set out in the Accounting Standard (AS) 3: "Cash Flow Statements"
- Previous year's figures have been regrouped/reclassified wherever applicable

For Cool Caps Industries Limited
For Cool Caps Industries Ltd.

Rajeev Goenka
Rajeev Goenka
Chairman Cum Managing Director
DIN : 00181693

Place:- Kolkata
Date:- 14th November, '24