

COOL CAPS INDUSTRIES LIMITED

Regd. Office : 23, Sarat Bose Road, 1st Floor, Suite - 1C, Kolkata - 700 020, W.B., India
Ph. : +91 33 40703238, E-mail : coolcaps2015@gmail.com
CIN : U27101WB2015PLC208523

SYMBOL: COOLCAPS
ISIN: INE0HS001010

Dated: 14.11.2022

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 **Monday, the 14th Day of November, 2022** 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, inter alia transacted the following businesses:

- Considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended September 30, 2022 along with the Statement of Assets and Liabilities as on September 30, 2022.
- Considered and approved the Limited Review Report on Financial Results of the Company for the half year ended on September 30, 2022

The Meeting of the Board of Directors Commenced at 01.00 P.M. and Concluded at 3:35 P.M.

TRADING WINDOW: -

Further, pursuant to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended and the Company's Code of Conduct to regulate, monitor and report trading by designated persons and immediate relatives of Designated Persons ("Code"), the Trading Window for trading in the Securities of the Company has been closed from Saturday, the 1st day of October, 2022 and will remain closed till 48 hours after the announcement of the financial results of the Company for all Designated Persons and immediate relatives of Designated Persons covered under the Code of the Company.

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

Thanking You,
Yours Faithfully,
For Cool Caps Industries Limited

For COOL CAPS INDUSTRIES LTD.

Rajeev Goenka
Rajeev Goenka
(Chairman-Cum-Managing Director)
(DIN: 00181693)

COOL CAPS INDUSTRIES LIMITED

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

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Dated: 14.11.2022

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 on 30th September, 2022 of “Cool Caps Industries Limited” (“Company”).

This is to inform you that the Board of Directors of the Company have considered and adopted the Unaudited Standalone and Consolidated Financial Results for the half year ended on 30th September, 2022 and the Limited Review Report thereon in the Board Meeting held on 14th November, 2022.

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 on 30th September, 2022 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

For COOL CAPS INDUSTRIES LTD.



Chairman-Cum-Managing Director

Rajeev Goenka
(Chairman and Managing Director)
(DIN: 00181693)



Keyur Shah & Co.
CHARTERED ACCOUNTANTS

CA Keyur Shah

FCA, B.Com, ISA, FAFF Certified

Auditor's Limited Review Report on unaudited Standalone Financial results of Cool Caps Industries Limited, for the Half year ended September 30, 2022 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, 2022. 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 statements 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: -22153774BDAYVK2595

Date: - 14/11/2022
Place:- Ahmedabad

COOL CAPS INDUSTRIES LIMITED
(FORMALLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)

CIN: U27101WB2015PLC208523

23 SARAT BOSE ROAD, FLAT NO 1C, 1ST FLOOR KOLKATA - 700020

Part - 1

Statement of Standalone Financial Results for the half year ended September 30, 2022

Sr No.	Particulars	(INR in lakhs, unless otherwise stated)			
		Half Year ended			Year ended
		30/09/2022	31-03-2022	30-09-2021	31-03-2022
		Un-Audited	Audited	Audited	Audited
I	Revenue From Operations				
	Net sales or Revenue from Operations	3,461.79	2,818.16	1,873.09	4,691.25
II	Other Income	75.42	90.44	13.53	103.97
III	Total Income (I+II)	3,537.21	2,908.60	1,886.62	4,795.22
IV	Expenses				
	a) Cost of Materials Consumed	1,921.61	1,284.45	742.31	2,026.76
	b) Purchase of Stock in Trade	1,066.79	839.10	615.75	1,454.85
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(475.31)	27.85	(74.81)	(46.96)
	d) Employee Benefit Expense	57.68	59.36	42.03	101.39
	e) Other Expenses	396.83	235.19	178.71	413.90
	f) Finance Cost	144.84	105.09	106.91	212.00
	g) Depreciation and Amortisation Expense	128.90	91.22	90.94	182.16
	Total expenses (IV)	3,241.34	2,642.26	1,701.84	4,344.10
V	Profit/(loss) before exceptional items and tax (III-IV)	295.87	266.34	184.78	451.12
VI	Exceptional items & Prior Period	-	-	-	-
VII	Profit before tax (V- VI)	295.87	266.34	184.78	451.12
VIII	Tax Expense:				
	(a) Current Tax	49.39	60.60	36.74	97.34
	(b) Deferred Tax	37.28	13.50	14.66	28.16
	(c) MAT Credit Current Year	(4.15)	-	-	-
	(d) Income Tax Excess Provisions Related to Earlier Years	-	4.75	-	4.75
	(e) MAT Credit Related to Earlier Years	-	-	-	-
	Total Tax Expense (VIII)	82.52	78.85	51.40	130.25
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	213.35	187.49	133.38	320.87
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)	213.35	187.49	133.38	320.87
XIV	Details of Earning Per Share				
	Basic/Diluted Earnings per share : (in INR)				
	Earnings per share (not annualised for half year ended)	1.85	2.16	1.57	3.73

See accompanying notes to the financial results

For Cool Caps Industries Ltd.

Rajeev Goenka
Director

For Cool Caps Industries Ltd.

Poonam Goenka
Director

COOL CAPS INDUSTRIES LIMITED
(FORMALLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)
CIN: U27101WB2015PLC208523
23 SARAT BOSE ROAD, FLAT NO 1C, 1ST FLOOR KOLKATA - 700020

Part - 1

Statement of Standalone Financial Results for the half year ended September 30, 2022

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, 2022 were reviewed and recommended by the audit committee and approved by the Board of Directors, at their respective meeting held on 14th November, 2022. These results have been subject to limited review by the Statutory Auditors.
- 3 The Company is engaged in manufacturing of plastic caps. 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 above results for the half year ended 30.09.2022 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on November 14, 2022
- 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, 2022 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. For Cool Caps Industries Ltd.

Rajeev Goenka
Rajeev Goenka
Managing Director
DIN : 00181693

Poonam Goenka
Poonam Goenka
Director
DIN : 00304729

Place:- Kolkata

Date:- 14th November, 2022

COOL CAPS INDUSTRIES LIMITED
(FORMALLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)

CIN: U27101WB2015PLC208523

23 SARAT BOSE ROAD, FLAT NO 1C, 1ST FLOOR KOLKATA - 700020

Part - 2

Standalone Statement of Asset and Liabilities as on 30th September, 2022

Sr No.	Particulars	(INR In Lakhs, unless otherwise stated)	
		As At	
		30-09-2022 Un-Audited	31-03-2022 Audited
(A)	EQUITY AND LIABILITIES		
1	Shareholders' funds		
a	Share Capital	1,156.00	1,156.00
b	Reserves and Surplus	2,051.48	1,838.12
2	Non-current liabilities		
a	Long-Term Borrowings	2,504.66	2,434.23
b	Deferred Tax Liabilities (Net)	185.08	147.81
c	Long-Term Provisions	15.54	14.74
d	Long-Term Liabilities	9.54	9.54
3	Current liabilities		
a	Short-Term Borrowings	2,003.13	1,009.81
b	Trade Payables:-		
	i) Total outstanding dues of micro enterprises and small enterprises	29.14	53.96
	ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.	213.18	20.41
c	Other Current Liabilities	433.14	117.48
d	Short-Term Provisions	39.46	22.53
	Total	8,640.35	6,824.63
(B)	ASSETS		
1	Non-Current Assets		
a	Property, Plant and Equipment		
	i) Tangible Assets	4,260.06	2,378.30
	ii) Capital Work in Progress	-	412.26
	iii) Intangible Assets Under Development	-	-
b	Non-Current Investments	236.00	21.00
c	Long-Term Loans and Advances	1,062.24	635.37
2	Current Assets		
a	Inventories	1,203.79	693.99
b	Trade Receivables	904.93	931.38
c	Cash and Cash Equivalents	33.93	71.38
d	Short-Term Loans and Advances	717.65	1,488.24
e	Other Current Assets	221.75	192.71
	Total	8,640.35	6,824.63

See accompanying notes to the financial results

For Cool Caps Industries Limited

For Cool Caps Industries Ltd. For Cool Caps Industries Ltd.

Rajeev Goenka
Director

Poonam Goenka
Director

Rajeev Goenka

Poonam Goenka

Managing Director

Director

DIN : 00181693

DIN : 00304729

Place:- Kolkata

Date:- 14th November, 2022

COOL CAPS INDUSTRIES LIMITED
(FORMALLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)
CIN: U27101WB2015PLC208523
23 SARAT BOSE ROAD, FLAT NO 1C, 1ST FLOOR KOLKATA - 700020
Standalone Cash Flow Statement

Part 3

Sr No	Particulars	(INR In Lakhs, unless otherwise stated)	
		Half Year Ended	Year ended
		30/09/2022	31/03/2022
		Un-Audited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES		
a)	Net Profit as per P & L A/c. before Income Tax	295.87	451.12
b)	Adjustments for:		
	Depreciation & Amortization	128.90	182.16
	Interest / Finance Charges	144.84	212.00
	Provision for Gratuity	1.44	2.49
	Interest Income	(28.81)	(29.02)
	Sub Total (b)	246.37	367.63
c)	Operating Profit Before Working Capital Changes (a + b)	542.24	818.75
	Adjustments for Changes in Working Capital:-		
	(Increase)/ Decrease in Inventories	(509.80)	(65.06)
	(Increase)/ Decrease in Trade Receivable	26.45	18.90
	(Increase)/ Decrease in Short Term Loans & Advances	(276.06)	(16.64)
	Increase/ (Decrease) in Long Term Liabilities	-	1.00
	(Increase)/ Decrease in Other Current Assets	(29.04)	22.54
	Increase/ (Decrease) in Trade Payables	167.95	(286.95)
	Increase/ (Decrease) in Current Liabilities	331.96	28.59
	Sub Total (c)	(288.54)	(297.62)
	Cash Generated from Operations (a + b + c)	253.70	521.13
d)	Income tax paid during the year	45.24	102.09
	Net Cash Flow From Operating Activities (a + b + c - d)	208.46	419.04
B	CASH FLOW FROM INVESTMENT ACTIVITIES		
	Purchase of Property, Plant and Equipment	(2,010.66)	(20.17)
	Capital Work in Progress	412.26	(412.26)
	Increase in Advance given for Capital Goods	1,046.64	(1,229.23)
	Increase in Long Term Loans & Advances	(426.87)	(372.59)
	Increase in Investment	(215.00)	-
	Interest received	28.81	29.02
	Net Cash From Investment Activities	(1,164.82)	(2,005.23)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Issue of Share Capital	-	306.00
	Increase in Share Premium	-	721.52
	Increase/ (Decrease) in Long term Borrowings	70.43	891.60
	Proceeds from / (Repayment of) Short term Borrowings(Net)	993.32	(71.72)
	Finance Cost	(144.84)	(212.00)
	Net Cash From Financing Activities	918.91	1,635.40
D	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	(37.45)	49.21
E	Opening Cash & Cash Equivalents	71.38	22.17
F	Closing Cash and Cash Equivalents	33.93	71.38

Notes:

(1) Cash flow statement has been prepared under the indirect method as set out in the Accounting Standard (AS) 3: "Cash Flow Statements".

(2) Previous period/year figures have been regrouped/reclassified wherever applicable

For Cool Caps Industries Limited
For Cool Caps Industries Ltd. For Cool Caps Industries Ltd.

Rajeev Goenka
Rajeev Goenka
Director

Poonam Goenka
Poonam Goenka
Director

Place:- Kolkata

Date:- 14th November, 2022

DIN : 00181693

DIN : 00304729



Auditor's Limited Review Report on unaudited Consolidated Financial results of Cool Caps Industries Limited, for the Half Year ended September 30, 2022 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, 2022 ("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. 996.42 Lakhs, 1900.33 Lakhs & Nil, and total net profit/(loss) after tax of Rs. (7.41)Lakhs, 215.68 Lakhs & (8.19) Lakhs for the half year ended September 30, 2022, 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



Date: - 14/11/2022
UDIN: - 22153774BDBAQT9924

COOL CAPS INDUSTRIES LIMITED
(FORMALLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)
CIN: U27101WB2015PLC208523
23 SARAT BOSE ROAD, FLAT NO. 1C, 1ST FLOOR KOLKATA - 700020

Part - 1

Statement of Consolidated Financial Results for the Half Year Ended 30th September 2022

Sr no.	Particulars	(INR in lakhs, unless otherwise stated)			
		Half Year ended			Year ended
		30/09/2022	31/03/2022	30/09/2021	31/03/2022
		Un-Audited	Audited	Audited	Audited
I	Revenue From Operations				
	Net sales or Revenue from Operations	6,353.16	3,416.68	1,873.09	5,289.77
II	Other Income	57.41	94.42	37.53	131.95
III	Total Income (I+II)	6,410.57	3,511.10	1,910.62	5,421.72
IV	Expenses				
	a) Cost of Materials Consumed	4,025.61	1,669.48	742.31	2,411.79
	b) Purchase of Stock in Trade	1,342.52	1,181.56	615.75	1,797.31
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(362.89)	(192.55)	(74.81)	(267.36)
	d) Employee Benefit Expense	84.96	83.37	59.90	143.27
	e) Other Expenses	474.31	256.10	183.09	439.19
	f) Finance Cost	166.14	112.40	107.01	219.41
	g) Depreciation and Amortisation Expense	140.47	94.18	90.94	185.12
	Total expenses (IV)	5,871.12	3,204.54	1,724.19	4,928.73
V	Profit/(loss) before exceptional items and tax (III-IV)	539.45	306.56	186.43	492.99
VI	Exceptional items	-	-	-	-
VII	Profit before tax (V- VI)	539.45	306.56	186.43	492.99
VIII	Tax Expense:				
	Tax Expense				
	(a) Current Tax	93.94	64.39	37.38	101.77
	(b) Deferred Tax	36.22	15.15	14.66	29.81
	(c) MAT Credit Current Year	(4.15)	-	-	-
	(d) Income Tax Excess Provisions Related to Earlier Years	-	4.75	-	4.75
	(e) MAT Credit Related to Earlier Years	-	-	-	-
	Total Tax Expense (VIII)	126.01	84.29	52.04	136.33
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	413.44	222.27	134.39	356.66
	Less: Pre acquisition /Capital Profit/(Loss) transferred -Goodwill on Consolidation	-	-	-	-
	Profit (Loss) for the period from continuing operations after Goodwill	413.44	222.27	134.39	356.66
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)	413.44	222.27	134.39	356.66
XIV	Details of Earning Per Share				
	Basic/Diluted Earnings per share : (in INR)				
	Earnings per share (not annualised for half year ended)	3.58	2.57	1.58	4.15

See accompanying notes to the financial results

For Cool Caps Industries Ltd.

Rajeev Goenka
Director

For Cool Caps Industries Ltd.

Rajeev Goenka
Director

COOL CAPS INDUSTRIES LIMITED
(FORMALLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)

CIN: U27101WB2015PLC208523

23 SARAT BOSE ROAD, FLAT NO. 1C, 1ST FLOOR KOLKATA - 700020

Part - 1

Statement of Consolidated Financial Results for the Half Year Ended 30th September 2022

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 consolidated financial results of Cool Caps Industries Limited (the Company) for the half year ended 30th September, 2022 were reviewed and recommended by the audit committee and approved by the Board of Directors, at their respective meeting held on 14th November, 2022. These results have been subject to limited review by the Statutory Auditors.
- 3 The Company is engaged in manufacturing of plastic caps. 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 above results for the half year ended 30.09.2022 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on November 14, 2022
- 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, 2022 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. For Cool Caps Industries Ltd.

Rajeev Goenka

Rajeev Goenka

Managing Director

DIN : 00181693

Poonam Goenka

Director

DIN : 00304729

Director

Place:- Kolkata

Date:- 14th November, 2022

COOL CAPS INDUSTRIES LIMITED
(FORMALLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)
CIN: U27101WB2015PLC208523
23 SARAT BOSE ROAD, FLAT NO. 1C, 1ST FLOOR KOLKATA - 700020
Part- 2

Consolidated Statement of Asset and Liabilities as on 30 September, 2022

Sr No.	Particulars	(INR In Lakhs, unless otherwise stated)	
		As At	
		09/30/2022	31/03/2022
		Un-Audited	Audited
(A)	EQUITY AND LIABILITIES		
1	Shareholders' funds		
a	Share Capital	1,156.00	1,156.00
b	Reserves and Surplus	2,287.28	1,873.83
2	Non-current liabilities		
a	Long-Term Borrowings	3,138.24	2,538.32
b	Deferred tax liabilities (Net)	185.68	149.46
c	Long-Term Provisions	25.42	24.33
d	Long-Term Liabilities	9.54	9.54
3	Current liabilities		
a	Short-Term Borrowings	2,325.47	1,238.20
b	Trade Payables:-		
	i) Total outstanding dues of micro enterprises and small enterprises	29.14	400.73
	ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.	1,003.86	25.75
c	Other Current Liabilities	476.71	125.03
d	Short-Term Provisions	74.87	28.47
	Total	10,712.21	7,569.66
(B)	ASSETS		
1	Non-Current Assets		
a	Property, Plant and Equipment		
	i) Tangible Assets	4,521.44	2,646.55
	ii) Capital Work in Progress	27.65	412.26
	iii) Goodwill on Consolidation	5.04	5.04
b	Long-Term Loans and Advances	961.82	154.61
2	Current Assets		
a	Inventories	1,831.52	1,270.13
b	Trade Receivables	1,863.47	1,185.93
c	Cash and Cash Equivalents	45.84	76.45
d	Short-Term Loans and Advances	1,232.59	1,624.74
e	Other Current Assets	222.84	193.95
	Total	10,712.21	7,569.66

See accompanying notes to the financial results

For Cool Caps Industries Limited

For Cool Caps Industries Ltd.

For Cool Caps Industries Ltd.

Rajeev Goenka
Director

Poonam Goenka
Director

Rajeev Goenka

Poonam Goenka

Managing Director

Director

DIN : 00181693

DIN : 00304729

Place:- Kolkata

Date:- 14th November, 2022

COOL CAPS INDUSTRIES LIMITED
(FORMALLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)
CIN: U27101WB2015PLC208523
23 SARAT BOSE ROAD, FLAT NO. 1C, 1ST FLOOR KOLKATA - 700020

Part 3

Consolidated Cash Flow Statement for the Half Year Ended 30th September, 2022

Sr No.	Particulars	(INR In Lakhs, unless otherwise stated)	
		Half Year Ended	Year ended
		30/09/2022	31/03/2022
		Un-Audited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES		
a)	Net Profit as per P & L A/c. before Income Tax	539.45	492.99
b)	Adjustments for :		
	Depreciation & Amortization	140.47	185.12
	Interest / Finance Charges	166.14	219.41
	Provision for Gratuity	0.49	13.52
	Interest Income	(5.42)	(10.01)
	Sub Total (b)	301.68	408.04
c)	Operating Profit Before Working Capital Changes (a + b)	841.13	901.03
	Adjustments for Changes in Working Capital:-		
	(Increase)/ Decrease in Inventories	(561.39)	(641.19)
	(Increase)/ Decrease in Trade Receivable	(677.53)	(235.66)
	(Increase)/ Decrease in Short Term Loans & Advances	(654.49)	(125.15)
	Increase/ (Decrease) in Long Term Liabilities	-	1.00
	(Increase)/ Decrease in Other Current Assets	(28.89)	22.85
	Increase/ (Decrease) in Trade Payables	606.53	41.87
	Increase/ (Decrease) in Current Liabilities	398.67	36.75
	Sub Total (c)	(917.10)	(899.53)
	Cash Generated from Operations (a + b + c)	(75.97)	1.50
d)	Income tax paid during the year	89.79	106.52
	Net Cash Flow From Operating Activities (a + b + c - d)	(165.76)	(105.02)
B	CASH FLOW FROM INVESTMENT ACTIVITIES		
	Purchase of Property, Plant and Equipment	(2,015.36)	(291.39)
	Capital Work in Progress	384.61	(165.98)
	Increase in Advance given for Capital Goods	1,046.64	(1,229.23)
	Increase in Long Term Loans & Advances	(807.21)	(33.26)
	Interest received	5.42	10.01
	Net Cash From Investment Activities	(1,385.90)	(1,709.85)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Issue of Share Capital	-	306.00
	Increase in Share Premium	-	721.52
	Increase/ (Decrease) in Long term Borrowings	599.92	901.44
	Proceeds from / (Repayment of) Short term Borrowings(Net)	1,087.27	156.67
	Finance Cost	(166.14)	(219.41)
	Net Cash From Financing Activities	1,521.05	1,866.22
D	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	(30.61)	51.35
E	Opening Cash & Cash Equivalents	76.45	25.10
F	Closing Cash and Cash Equivalents	45.84	76.45

Notes:

(1) Cash flow statement has been prepared under the indirect method as set out in the Accounting Standard (AS) 3: "Cash Flow Statements".

(2) Previous period/year figures have been regrouped/reclassified wherever applicable

For Cool Caps Industries Limited

For Cool Caps Industries Ltd. For Cool Caps Industries Ltd.

Rajeev Goenka

Rajeev Goenka

Poonam Goenka

Managing Director

Director

Director

Place:- Kolkata

Date:-14th November, 2022

DIN : 00181693

DIN : 00304729