COOL CAPS INDUSTRIES LIMITED

Regd. Office : 23, Sarat Bose Road, 1st Floor, Suite - 1C, Kolkata - 700 020, W.B., India
Ph. : 033 4070 3238, 4005 6508, E-mail : accounts@coolcapsindustries.in / cs@coolcapsindustries.in
CIN : L27101WB2015PLC208523

SYMBOL: COOLCAPS
ISIN: INE0HS001028

Date: 14.11.2026

To,
The Manager-Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building, Bandra Kurla
Complex, Bandra East, Mumbai-400-051

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/Madam,

The Board of Directors of the Company at its Meeting held on Saturday, the 14th Day of November, 2026 at 01:00 P.M. at the registered office of the company, 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, 2026 along with the Statement of Assets and Liabilities as on September 30, 2026.**

2. **Considered and took on record the Limited Review Report thereon.**

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 and in furtherance to our earlier letter dated September 28, 2026, 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 Thursday, October 1, 2026 and will remain closed till 48 hours after the announcement of the financial results of the Company.

The Board Meeting commenced at 01:00 PM and Concluded at 03:25 PM.

We request you to kindly take note of the same.

Thanking you,

FOR COOL CAPS INDUSTRIES LIMITED

RAJEEV GOENKA

RAJEEV GOENKA
Chairman and Managing Director
DIN: 00181693

Cool Caps Industries Ltd. Kolkata

COOL CAPS INDUSTRIES

COOL CAPS INDUSTRIES LIMITED

Regd. Office : 23, Sarat Bose Road, 1st Floor, Suite - 1C, Kolkata - 700 020, W.B., India
Ph. : 033 4070 3238, 4005 6508, E-mail : accounts@coolcapsindustries.in / cs@coolcapsindustries.in
CIN : L27101WB2015PLC208523

SYMBOL: COOLCAPS
ISIN: INE0HS001028

Date: 14.11.2026

To,
The Manager-Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building, Bandra Kurla
Complex, Bandra East, Mumbai-400-051

Subject: Submission of Unaudited Standalone and Consolidated Financial Results for the half year ended on 30 September, 2026 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 on 30 September, 2026 and the Limited Review Report thereon in the Board Meeting held on 14th November, 2026.

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 30 September, 2026 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
DN: c=IN, o=PURV TECHNOPLAST PRIVATE LIMITED, ou=DGFTIEC-AALCP2577M-000, 2.5.4.20=351b91f7be4c204308562a4c1e613a6e8b16576a1a80fba3d976f8d4e75261, postalCode=700020, st=WEST BENGAL, serialNumber=a8e8a08a74d997024481f85c4425f38915aa4757c5f775aabf685a1b57b497c7, cn=RAJEEV GOENKA
Date: 2026.11.14 15:36:28 +05'30'

Cool Caps Industries Ltd. Kolkata

RAJEEV GOENKA
Chairman and Managing Director
DIN:00181693

V. SINGHI & ASSOCIATES
Chartered Accountants
Four Mangoe Lane
Surendra Mohan Ghosh Sarani
Ground Floor, Kolkata – 700001
Phone : +91 33 2210 1125/26
E-mail: kolkata@vsinghi.com
Website : www.vsinghi.in

Limited Review Report on the Standalone Unaudited Financial Results of Cool Caps Industries Limited for the half year ended 30th September, 2026 pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, (as amended).

To
The Board of Directors
Cool Caps Industries Limited
(Erstwhile known as Cool Caps Industries Private Limited)

Opinion

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Cool Caps Industries Limited** (the "Company") for the half year ended 30th September, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Company'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 of Standalone Unaudited Financial Results 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 statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

V. Singhi & Associates ★★ Chartered Accountants ★★

Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Accounting Standards and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

The review of the unaudited financial results for the half year ended 30th September 2025, included in the Statement was carried out and reported by Keyur Shah & Associates, Chartered Accountants who has expressed an unmodified conclusion vide their review report dated 11th November, 2025, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For V. SINGHI & ASSOCIATES
Chartered Accountants
Firm Registration No. 311017E



(Sunil Singhi)
Partner
Membership No.: 060854
UDIN: 26060854NTUSPL3534

Place: Kolkata
Date: 14th November, 2026

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
Statement of Standalone Unaudited Financial Results for the half year ended September 30, 2026

(Rs. in Lakhs)

Sr No.	Particulars	Half Year ended			Year ended
		30-09-2026	31-03-2026	30-09-2025	31-03-2026
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue From Operations				
	Net Sales or Revenue from Operations	10,119.93	11,095.24	13,004.43	24,099.67
II	Other Income	271.96	643.52	675.39	1,318.91
III	Total Income (I+II)	10,391.89	11,738.76	13,679.82	25,418.58
IV	Expenses				
a)	Cost of Materials Consumed	5,048.04	3,485.76	2,934.06	6,419.82
b)	Purchase of Stock in Trade	2,971.06	5,842.44	8,580.43	14,422.87
c)	Changes in Inventories of Finished Goods, WIP and Stock-in-Trade	(23.97)	355.50	(260.09)	95.41
d)	Employee Benefit Expense	114.43	116.30	145.00	261.30
e)	Finance Cost	271.94	358.96	352.90	711.86
f)	Depreciation and Amortisation Expense	280.43	229.96	274.52	504.48
g)	Other Expenses	1,343.40	1,156.51	822.95	1,979.46
	Total expenses (IV)	10,005.33	11,545.43	12,849.77	24,395.20
V	Profit/(loss) before exceptional items and tax (III-IV)	386.56	193.33	830.05	1,023.38
VI	Exceptional items & Prior Period	-	-	-	-
VII	Profit before tax (V- VI)	386.56	193.33	830.05	1,023.38
	Tax Expense:				
VIII	Tax Expense				
a)	Current Tax	77.33	2.92	172.44	175.36
b)	Deferred Tax	19.84	48.82	22.90	71.72
c)	Income Tax Excess Provisions Related to Earlier Years	-	17.11	-	17.11
	Total Tax Expense (VIII)	97.17	68.85	195.34	264.19
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	289.39	124.48	634.71	759.19
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)	289.39	124.48	634.71	759.19
XIV	Details of Earning Per Share				
	Basic/Diluted Earnings per share : (in INR)		-		
	Earnings per share (not annualised for half year ended)	0.25	0.11	0.55	0.65
	Adjusted Basic/Diluted Earnings per share	0.25	0.11	0.55	0.65

Notes for Financial Results

1 The unaudited financial Results are prepared in acordance 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,2026 were reviewed and recommeded by the audit committee and approved by the Board of Directors, at their respective meeting held on 14th November, 2026. Mr. Rajeev Goenka, Chairman and Managing Director of the company is authorised by the Board of Directors to sign the financial results.

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 wherever necessary, to make them comparable with the figures of the current period.

6 Pursuant to the shareholders' approval on 11th June, 2025, the face value of equity shares of the company has sub-divided from Rs.10 per share to Rs.2 per share, effective from the Ex-date i.e. 04th July 2025.

7 The Company issued 5,78,00,000 fully paid-up equity shares of Rs. 2 each as bonus shares in the ratio of 1:1, pursuant to shareholders' approval on 11th June, 2025. The allotment was made on 07th July, 2025.

8 The company issued 20,24,370 fully paid up equity shares of face value of Rs. 2/- per share at a issue price of Rs. 88/- per share (including a premium of Rs. 86/- per share) to Purv Flexipack Limited (Promoter) on a preferential basis towards conversion of outstanding unsecured loan into equity shares. The allotment was made on 28th February, 2026.

9 The status of investor's complaints during the half year ended 30th September, 2026 as under:-

Note:	Complaints pending at the beginning of the period	Nil
	Complaints received during the period	Nil
	Complaints disposed of during the period	Nil
	The above Cash Flow Statement has been prepared using the indirect method in accordance with Accounting Standard AS 3-	Nil

Previous year/period figure have been regrouped/rearranged wherever necessary, to make them comparable with the figures of the current period.

V. Singhi & Associates ★ Chartered Accountants ★

For Cool Caps Industries Limited
Cool Caps Industries Ltd.

Rajeev Goenka
Chairman and Managing Director
DIN : 00181693

Rajeev Goenka
Director

Place:- Kolkata
Date: 14th November, 2026

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
Standalone Unaudited Balance Sheet as at 30th September, 2026

(Rs. in Lakhs)

		Particulars	Figures As At 30-09-2026 Un-Audited	Figures As At 31-03-2026 Audited
I		EQUITY AND LIABILITIES		
1		Shareholders' funds		
	a	Share Capital	2,352.49	2,352.49
	b	Reserves and Surplus	5,520.18	5,230.79
2		Non-current liabilities		
	a	Long-Term Borrowings	3,033.84	1,954.81
	b	Deferred Tax Liabilities (Net)	456.12	436.28
	c	Long-Term Provisions	30.76	30.76
	d	Long-Term Liabilities	9.12	9.12
3		Current liabilities		
	a	Short-Term Borrowings	3,950.53	4,260.51
	b	Trade Payables:-		
	i)	Total outstanding dues of micro enterprises and small enterprises	1,127.86	81.67
	ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises.	1,206.05	1,548.13
	c	Other Current Liabilities	94.63	412.14
	d	Short-Term Provisions	67.16	63.04
		Total	17,848.74	16,379.74
II		ASSETS		
1		Non-Current Assets		
	a	Property, Plant and Equipment and Intangible Assets		
	i)	Property, Plant and Equipment	6,846.31	7,003.95
	b	Non-Current Investments	316.37	316.37
	c	Long-Term Loans and Advances and Other Non-Current Assets	4,764.26	3,345.09
2		Current Assets		
	a	Inventories	2,369.29	1,877.13
	b	Trade Receivables	3,073.37	3,127.23
	c	Cash and Cash Equivalents	20.61	66.45
	d	Short-Term Loans and Advances	227.35	414.61
	e	Other Current Assets	231.18	228.91
		Total	17,848.74	16,379.74

For & on Behalf of Cool Caps Industries Limited

Cool Caps Industries Ltd.

Rajeev Goenka
DIN: 00181693
Chairman and Managing Director

Director

V. Singhi & Associates ★ Chartered Accountants ★

Place:- Kolkata
Date: 14th November, 2026

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
Standalone Unaudited Cash Flow Statement For The Half Year Ended 30th September, 2026

(Rs. in Lakhs)

Particulars	For the Half Year Ended 30th September, 2026 Unaudited	For the Half Year Ended 30th September, 2025 Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
(i) Net Profit as per P & L A/c. before Income Tax (a)	386.56	830.05
(ii) Adjustments for :		
Depreciation & Amortization	280.43	274.52
Provision for Expenses (Incl. Gratuity, etc)	-	6.10
Interest / Finance Charges	257.79	352.90
Profit / (Loss) on sale of investments	(6.43)	-
Profit / (Loss) on sale of assets	(0.02)	-
Dividend Income	(0.49)	-
Balances written back	-	-
Balances written off	2.34	-
Interest Income	(1.17)	(51.28)
Operating Profit before Working Capital Changes (a + b)	919.02	1,412.29
(iii) Adjustments for changes in Working Capital		
(Increase)/ Decrease in Inventories	(492.16)	(406.73)
(Increase)/ Decrease in Trade Receivable	53.86	(721.63)
(Increase)/ Decrease in Short Term Loans & Advances	156.35	272.20
(Increase)/ Decrease in Other Current Assets	(2.27)	(77.51)
(Increase)/ Decrease in Other Non Current Assets	(40.29)	
Increase/ (Decrease) in Other Long Term Liabilities	-	
Increase/ (Decrease) in Trade and Other Payables	704.11	777.88
Increase/ (Decrease) in Other Current Liabilities	(317.51)	106.40
Increase/ (Decrease) in Long & Short term provision	4.12	0.21
Sub Total (c)	66.21	(49.18)
Cash Gererated from Operations (a + b + c)	985.23	1,363.11
Less: Income tax paid during the year (Net) (d)	(40.64)	(61.67)
Net Cash Flow From Operating Activities (a + b + c - d)	944.59	1,301.44
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(124.47)	(130.48)
Disposal of Property, Plant and Equipment	-	-
(Increase) / Decrease in Advance given for Capital Goods	-	(280.44)
(Increase) / Decrease in Long Term Loans & Advances	(1,378.88)	(270.73)
Increase in Investment	-	(18.19)
Dividend Income	0.49	
Sale of Investment	-	
Interest received	1.17	51.28
Net Cash Flow Investing Activities	(1,501.69)	(648.56)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from / (Repayment of) Long term Borrowings(Net)	1,079.03	(591.35)
Proceeds from / (Repayment of) Short term Borrowings(Net)	(309.98)	317.71
Finance Cost	(257.79)	(352.90)
Net Cash From Financing Actitivities	511.26	(626.54)
D. Net Increase/Decrease in Cash and Cash Equivalents [A + B + C]	(45.84)	26.33
E. Cash and cash equivalents at the beginning of the year	66.45	12.47
F. Cash and cash equivalents at the end of the year	20.61	38.80

Note:

(1) The above 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, read together with paragraph 7 of the Companies (Accounts) Rules, 2014.

(2) Previous year/period figure have been regrouped/rearranged wherever necessary, to make them comparable with the figures of the current period.

V. Singhi & Associates ★★ Chartered Accountants ★★

For & on Behalf of Cool Caps Industries Limited

Cool Caps Industries Ltd.

Rajeev Goenka

Director

Rajeev Goenka
DIN: 00181693
Chairman and Managing Director

Place:- Kolkata
Date: 14th November, 2026

V. SINGHI & ASSOCIATES
Chartered Accountants
Four Mangoe Lane
Surendra Mohan Ghosh Sarani
Ground Floor, Kolkata – 700001
Phone : +91 33 2210 1125/26
E-mail: kolkata@vsinghi.com
Website : www.vsinghi.in

Independent Auditor's Review Report on the Consolidated Unaudited Financial Results of Cool Caps Industries Limited for the half year ended 30th September, 2026 pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, (as amended).

To
The Board of Directors
Cool Caps Industries Limited
(Erstwhile known as Cool Caps Industries Private Limited)

Opinion

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Cool Caps Industries Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the half year ended 30th September, 2026 ("the Statement"), being submitted by the Holding Company, pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company'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 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 statements are free of material misstatement. 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 subsidiaries:

1. Purv Ecoplast Private Limited

2. Purv Technoplast Private Limited
3. Purv Packaging Private Limited
4. Re. Act Waste Tech Private Limited

Based on our review conducted and procedures performed as stated above and based on the conclusion of the other auditors referred to in paragraph below, 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 Standards 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 information of Subsidiaries i.e. "Purv Packaging Private Limited", " Purv Ecoplast Private Limited", " Purv Technoplast Private Limited" ,"Re.Act Waste Tech Private Limited" included in the consolidated unaudited financial results, whose interim financial information reflect total revenues of Rs. 22.62 Lakhs, 11,193.38 Lakhs, 1,534.13 Lakhs & 125.49 Lakhs, and total net profit/(loss) after tax of Rs. 6.03 Lakhs, 546.09 Lakhs, (452.45) Lakhs & (1.06) lakhs and net cash inflow of Rs. 0.31 Lakhs, (6.96) Lakhs, (53.68) Lakhs & (1.02) Lakhs for the half year ended 30" September 2026, respectively, as considered in the consolidated unaudited financial results, whose interim financial information have not been reviewed by us. This interim financial information 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 subsidiaries is based solely on the reports of the Management and the procedures performed by us as stated above.

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditor.

The review of the Consolidated unaudited financial results for the half year ended 30th September 2025, included in the Statement was carried out and reported by Keyur Shah & Associates, Chartered Accountants who has expressed an unmodified conclusion vide their review report dated 11th November, 2025, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For V. SINGHI & ASSOCIATES
Chartered Accountants
Firm Registration No. 311017E

V. Singhi & Associates ★ Chartered Accountants ★

(Sunil Singhi)
Partner
Membership No.: 060854
UDIN: 26060854IOFI055203

Place: Kolkata
Date: 14th November, 2026

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
Statement of Unaudited Consolidated Financial Results for the half year and year ended September 30, 2026

(Rs. in Lakhs)

Sr No.	Particulars	Half Year ended			Year ended
		30-09-2026	31-03-2026	30-09-2025	31-03-2026
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue From Operations				
	Net Sales or Revenue from Operations	19,964.98	26,361.80	26,726.85	53,088.71
II	Other Income	165.33	1,350.35	1,253.39	2,603.74
III	Total Income (I+II)	20,130.31	27,712.21	27,980.24	55,692.45
IV	Expenses				
a)	Cost of Materials Consumed	7,650.94	7,635.35	8,714.41	16,349.76
b)	Purchase of Stock in Trade	7,436.36	16,771.81	15,814.72	32,586.53
c)	Changes in Inventories of Finished Goods, WIP and Stock-in-Trade	954.55	(458.04)	(505.83)	(963.87)
d)	Employee Benefit Expense	185.37	55.90	428.38	484.28
e)	Finance Cost	503.68	510.71	706.62	1,217.33
f)	Depreciation and Amortisation Expense	453.33	406.22	432.60	838.82
g)	Other Expenses	2,427.06	2,421.07	1,641.98	4,063.05
	Total expenses (IV)	19,611.29	27,343.02	27,232.88	54,575.90
V	Profit/(Loss) before exceptional items and tax (III-IV)	519.02	369.19	747.36	1,116.55
VI	Exceptional items & Prior Period	-	-	-	-
	Add/Less: Profit/(Loss) From Share of Associate	-	-	(0.20)	(0.20)
VII	Profit before tax (V- VI)	519.02	369.19	747.16	1,116.35
	Tax Expense:				
VIII	Tax Expense				
a)	Current Tax	194.73	59.35	245.52	304.87
b)	Deferred Tax	(63.71)	(25.92)	(15.17)	(41.09)
c)	Income Tax Excess Provisions Related to Earlier Years	-	15.88	-	15.88
	Total Tax Expense (VIII)	131.02	49.31	230.35	279.66
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	388.00	319.88	516.81	836.68
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)	388.00	319.88	516.81	836.68
	Net Profit / (Loss) for the period	388.00	319.88	516.81	836.68
XIV	Details of Earning Per Share				
	Basic/Diluted Earnings per share : (in INR)				
	Earnings per share (not annualised for half year ended)	0.33	0.14	0.45	0.72
	Adjusted Basic/Diluted Earnings per share	0.33	0.14	0.45	0.72

Notes for Financial Results

1 The unaudited Financial Results are prepared in acordance 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 sconsolidated financial results of Cool Caps Industries Limited (the Company) for the half year ended 30th September,2026 were reviewed and recommended by the audit committee and approved by the Board of Directors, at their respective meeting held on 14th November, 2026. Mr. Rajeev Goenka, Chairman and Managing Director of the company is authorised by the Board of Directors to sign the financial results.

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 wherever necessary, to make them comparable with the figures of the current period.

6 Pursuant to the shareholders' approval on 11th June, 2025, the face value of equity shares of the company has sub-divided from Rs.10 per share to Rs.2 per share, effective from the Ex-date i.e. 04th July 2025.

7 The Company issued 5,78,00,000 fully paid-up equity shares of Rs. 2 each as bonus shares in the ratio of 1:1. pursuant to shareholders' approval on 11th June, 2025. The allotment was made on 07th July, 2025.

8 The company issued 20,24,370 fully paid up equity shares of face value of Rs. 2/- per share at a issue price of Rs. 88/- per share (including a premium of Rs. 86/- per share) to Pury Flexipack Limited (Promoter) on a preferential basis towards conversion of outstanding unsecured loan into equity shares. The allotment was made on 28th February, 2026.

9 The status of investor's complaints during the half year ended 30th September, 2026 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

V. Singhi & Associates ★ Chartered Accountants ★

For Cool Caps Industries Limited
Cool Caps Industries Ltd.

Rajeev Goenka
Chairman and Managing Director
DIN : 00191693

Rajeev Goenka
Director

Place:- Kolkata
Date: 14th November, 2026

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, 2026

(Rs. in Lakhs)

	Particulars	Figures As At 30-09-2026 Un-Audited	Figures As At 31-03-2026 Audited
I	EQUITY AND LIABILITIES		
1	Shareholders' funds		
a	Share Capital	2,352.49	2,352.49
b	Reserves and Surplus	5,858.98	5,470.98
2	Non-current liabilities		
a	Long-Term Borrowings	7,329.75	6,242.01
b	Deferred Tax Liabilities (Net)	240.32	304.03
c	Long-Term Provisions	60.51	60.51
d	Long-Term Liabilities	9.12	9.12
3	Current liabilities		
a	Short-Term Borrowings	7,666.94	7,190.21
b	Trade Payables:-		
i)	Total outstanding dues of micro enterprises and small enterprises	1,890.70	2,081.85
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises.	1,782.65	2,905.22
c	Other Current Liabilities	682.51	1,072.98
d	Short-Term Provisions	317.26	195.74
	Total	28,191.23	27,885.14
II	ASSETS		
1	Non-Current Assets		
a	Property, Plant and Equipment and Intangible Assets		
i)	Property, Plant and Equipment	11,531.94	11,773.16
ii)	Capital Work in Progress	2,929.20	2,350.11
iii)	Goodwill on Consolidation	36.51	36.51
b	Non-Current Investments	274.01	338.65
c	Long-Term Loans and Advances and Other Non-Current Assets	398.21	391.65
2	Current Assets		
a	Inventories	3,810.04	4,231.47
b	Trade Receivables	5,171.70	5,622.74
c	Cash and Cash Equivalents	158.81	266.00
d	Short-Term Loans and Advances	3,567.37	2,560.13
e	Other Current Assets	313.44	314.72
	Total	28,191.23	27,885.14

For & on Behalf of Cool Caps Industries Limited

Cool Caps Industries Ltd.

Rajeev Goenka

Director

Rajeev Goenka
DIN: 00181693
Chairman and Managing Director

V. Singhi & Associates ★ Chartered Accountants ★

Place:- Kolkata
Date: 14th November, 2026

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 Half Year Ended 30th September, 2026

PARTICULARS	For the Half Year Ended 30.09.2026 Unaudited	For the Half Year Ended 30.09.2025 Unaudited
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per P & L A/c. before Income Tax	519.02	747.16
Adjustments for :		
Depreciation & Amortization	453.33	432.60
Provision for Expenses (Incl. Gratuity, etc)	-	0.26
Interest / Finance Charges	503.68	706.62
Profit / (Loss) on sale of investments	20.74	-
Profit / (Loss) on sale of assets	-0.02	-
Dividend Income	-0.49	-
Balances written back	-	-
Balances written off	2.34	-
Interest Income	-49.57	-83.91
Sub Total (b)	930.02	1,055.57
Operating Profit Before Working Capital Changes		
Adjustments for Changes in Working Capital:-		
(Increase)/ Decrease in Inventories	421.43	-293.43
(Increase)/ Decrease in Trade Receivable	451.04	-1,515.58
(Increase)/ Decrease in Short Term Loans & Advances	-954.46	533.26
(Increase)/ Decrease in Other Current Assets	-2.27	-54.49
Increase/ (Decrease) in Other Long Term Liabilities	-	3.96
Increase/ (Decrease) in Trade and Other Payables	-1,313.72	1,681.56
Increase/ (Decrease) in Other Current Liabilities	-390.47	696.05
Increase/ (Decrease) in Long & Short term provision	-	-
Increase/ (Decrease) in Other Non Current Assets	-40.29	-
Sub Total (c)	-1,828.73	1,051.33
Cash Gererated from Operations (a + b + c)	-379.69	2,854.06
Income tax paid during the year (Net)	-76.55	-125.09
Net Cash Flow From Operating Activities (a + b + c - d)	-456.25	2,728.97
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Property, Plant and Equipment	-792.86	-1,451.16
(Increase) / Decrease in Advance given for Capital Goods	-	-1,214.37
Increase in Long Term Loans & Advances	2.35	-122.57
Dividend Income	0.49	-
Sale of Investment	28.73	-
Interest received	49.57	83.91
Net Cash From Investment Activities	-711.72	-2,704.19
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from / (Repayment of) Long term Borrowings(Net)	1,777.57	119.45
Proceeds from / (Repayment of) Short term Borrowings(Net)	-213.11	594.99
Finance Cost	-503.68	-706.62
Net Cash From Financing Actitivities	1,060.78	7.82
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	-107.19	32.60
Opening Cash & Cash Equivalents	266.00	98.71
Closing Cash and Cash Equivalents	158.81	131.31

Note:
The above 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, read together with paragraph 7 of the Companies (Accounts) Rules, 2014.
Previous year/period figure have been regrouped/rearranged wherever necessary, to make them comparable with the figures of the current period.

V. Singhi & Associates ★ Chartered Accountants ★

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: 14th November, 2026