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

Date: May 14, 2025

To,
The Manager-Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building, Bandra Kurla
Complex, Bandra East, Mumbal-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/Madam,

The Board of Directors of the Company at its Meeting held on Wednesday, the 14th Day of May, 2025 at 01.00 P.M. at the registered office of the Company situated at Annapurna Apartment, 23 Sarat Bose Road, Flat No. 1C, 1st Floor, Kolkata(West Bengal) 700020 inter alia transacted the following businesses:

1. **Considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the Half year and Financial Year ended March 31, 2025 along with the Statement of Assets and Liabilities as on March 31, 2025.**

2. **Considered and took on record the Auditor's Report thereon.**

3. **Re-appointed Mr. Hansraj Jaria, Practicing Company Secretary, Kolkata as Secretarial Auditor of the company for the Financial Year 2024-25.**

4. **Re-appointed M/s Ankit Khater & Associates, Kolkata as Internal Auditor of the company for the Financial Year 2025-26.**

5. **Considered and recommended amendment to the Capital Clause of Memorandum of Association:**
   Amendment to the Capital Clause (Clause V) of the Memorandum of Association of the Company (MOA) to increase the authorised share capital of the Company from Rs. 15,00,00,000/- (Rupees Fifteen Crore) to Rs. 35,00,00,000/- (Rupees Thirty-Five Crore), subject to the approval of shareholders at the ensuing Extra-ordinary General Meeting (EOGM).

6. **Considered and recommended Sub-division of Equity Shares:**
   Sub-division of 1 (One) fully paid-up equity share of face value of Rs. 10 (Rupees Ten) each into 5 (Five) fully paid-up equity shares of face value of Rs. 2 (Two) each held by the shareholders of the Company as on the record date, subject to the approval of shareholders.

7. **Considered and recommended issue of Bonus Shares:**
   Issue of bonus equity shares in the ratio of 1:1 i.e. 1 (One) bonus equity shares of face value of Rs. 2 (Rupees Two) each for every 1 (One) equity share of face value of Rs. 2 (Rupees Two) each fully Paid up held by the shareholders of the Company as on the record date, subject to the approval of shareholders.

8. **Considered and recommended to approve the "CC- Employee Stock Options Plan 2025" (ESOP Plan, 2025)**:
   For the grant of stock options to eligible employees of Company and its Subsidiary Companies, subject to the approval of the shareholders of the Company in compliance with the provisions of SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 ("SBEB Regulations").

9. **Approved the Notice of the Extra-Ordinary General Meeting of the Company, scheduled to be held on Wednesday, June 11, 2025 at 11:00 A.M at the registered office of the Company:**

10. **Considered and approved the appointment of Mr. Kuldeep Bothra Proprietor of M/s. K. Bothra & Associates as scrutiniser for Extra Ordinary General Meeting which to be held on Wednesday, June 11, 2025.**

11. **Considered and approved the Closure of Register of Members/Share Transfer Books from Thursday, June 5, 2025 to Wednesday, June 11, 2025;**

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 March 27, 2025, 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 Tuesday, April 01, 2025 and will remain closed till 48 hours after the announcement of the financial results of the Company.

The details pursuant to Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are enclosed as **Annexure A** to this letter.

The Board Meeting commenced at 01.00 PM and Concluded at 03: 00 PM.

We request you to kindly take note of the same.

Thanking you,

FOR COOL CAPS INDUSTRIES LIMITED

RAJEEV GOENKA

Digitally signed by RAJEEV GOENKA
Date: 2025.05.14 15:02:42 +05'30'

RAJEEV GOENKA
Chairman and Managing Director
DIN: 00181693

Cool Caps Industries Ltd.
Kolkata

Annexure A

3. Re-appointment of Mr. Hansraj Jaria as Secretarial Auditor for the Financial Year 2024-25.

Sl. No.	Particulars	Information of Such Event
1	Reason for Change Viz., appointment, ~~Resignation, removal, death or otherwise;~~	Re-appointment of Mr. Hansraj Jaria, Practicing Company Secretary
2	Date of Appointment/~~cessation (As applicable) & terms of appointment~~	14.05.2025 Terms of appointment: conduct Secretarial Audit for the Financial Year 2024-25
3	Brief Profile (in case of appointment)	Membership No. FCS 7703, C.P. NO. 19394, Peer Review Certificate No. 1060/2021 Address: 36, Abinash Sashmal Lane, Beleghata (Near Pawanputra Hotel), Kolkata - 700010 Email: hansrajjaria@gmail.com
4	Disclosure of relationships Between directors (in case of appointment of a director)	None

4. Re-appointment of M/s. Ankit Khater & Associates, Chartered Accountant for the Financial Year 2025-26.

Sl. No.	Particulars	Information of Such Event
1	Reason for Change Viz., appointment, ~~Resignation, removal, death or otherwise;~~	Re-appointment of M/s. Ankit Khater & Associates
2	Date of Appointment/~~cessation (As applicable) & terms of appointment~~	14.05.2025 Terms of appointment: conduct Internal Audit for the Financial Year 2025-26
3	Brief Profile (in case of appointment)	ICAI Firm Registration No. 330618E, Membership No. 306756, Address: 2/C, Netaji Subhas Road, Shantinagar, Liluah, Howrah – 711204, WB,IN. Email: caankitkhater@gmail.com
4	Disclosure of relationships Between directors (in case of appointment of a director)	None

6. Sub-division of 1 (One) fully paid-up equity share of face value of Rs. 10 (Rupees Ten) each into 5 (Five) fully paid-up equity shares of face value of Rs. 2 (Two) each.

Sr. No.	Particular	Description
a.	**Split Ratio**	Sub-division of 1 (One) fully paid-up equity share of face value of Rs. 10 (Rupees Ten) each into 5 (Five) fully paid-up equity shares of face value of Rs. 2 (Two) each.

<table>
<tr><td>b.</td><td>Rationale behind the Split</td><td colspan="7">To enhance the liquidity of the Company's equity shares and to encourage the participation of small investors by making it more affordable for small retailors.</td></tr>
<tr><td rowspan="4">c.</td><td rowspan="4">Pre and post share capital - authorized, paid-up and subscribed</td><td rowspan="2">Particulars</td><td colspan="3">Pre- sub-division of Equity Shares</td><td colspan="3">Post sub-division of Equity Shares</td></tr>
<tr><td>No of Shares</td><td>Face Value (in Rs.)</td><td>Total (in Rs.)</td><td>No of Shares</td><td>Face Value (in Rs.)</td><td>Total (in Rs.)</td></tr>
<tr><td>Authorized Share Capital</td><td>1,50,00,000</td><td>10</td><td>15,00,00,000</td><td>17,50,00,000*</td><td>2</td><td>35,00,00,000</td></tr>
<tr><td>Issued, Subscribed and paid up Capital</td><td>1,15,60,000</td><td>10</td><td>11,56,00,000</td><td>5,78,00,000</td><td>2</td><td>11,56,00,000</td></tr>
<tr><td>d.</td><td>Expected time of completion</td><td colspan="7">The company will complete corporate action on or before 13th July 2025, subject to necessary approvals.</td></tr>
<tr><td>e.</td><td>Class of shares which are sub-divided</td><td colspan="7">Equity shares (There is only one class of Equity shares)</td></tr>
<tr><td>f.</td><td>Number of shares of each class pre and post split</td><td colspan="7">Not applicable since there is only one class of equity shares. The details of the number of equity shares pre and post split/sub-division is given above in row (c).</td></tr>
<tr><td>g.</td><td>Number of shareholders who did not get any shares in consolidation and their pre consolidation shareholding.</td><td colspan="7">Not Applicable</td></tr>
</table>

* The number has been arrived at after giving effect to the sub-division and the proposed increase in authorised share capital, subject to shareholders' approval.

7. **Issue of bonus equity shares in the ratio of 1:1 i.e. 1 (One) bonus equity shares of face value of Rs. 2 (Rupees Two) each for every 1 (One) equity share of face value of Rs. 2 (Rupees Two) each fully Paid up held by the shareholders of the Company as on the record date, subject to the approval of shareholders.**

Sr No.	Particulars	Description
a.	Types of Securities proposed to be issued (viz. equity shares, convertibles etc.)	Equity Shares

<table>
<tr><td>b.</td><td>Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placement, preferential allotment etc.)</td><td>Bonus Issue</td></tr>
<tr><td>c.</td><td>Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)</td><td>Issue of bonus equity shares in the ratio of 1:1 i.e. 1(One) bonus equity shares of face value of Rs. 2 (Rupees Two) each for every 1 (One) equity share of face value of Rs. 2 (Rupees Two) each fully Paid up.</td></tr>
<tr><td>d.</td><td>Whether bonus is out of free reserves created out of profits or share premium account</td><td>Bonus shares will be issued out of the Company's Securities Premium and Free Reserves created out of profits.</td></tr>
<tr><td>e.</td><td>Bonus ratio</td><td>1:1 i.e. 1 (One) bonus equity share of Rs. 2/- each for every 1 (One) existing equity share of Rs. 2/- each fully paid up to the eligible equity shareholders of the Company as on the record date.</td></tr>
<tr><td>f.</td><td>Details of share capital - pre and post bonus issue</td><td>
<table>
<tr><th>Particulars</th><th colspan="2">Pre-Bonus Issue</th><th colspan="2">Post-Bonus Issue</th></tr>
<tr><td></td><td>No. of Shares</td><td>Face Value (Rs.)</td><td>No. of Shares</td><td>Face Value (Rs.)</td></tr>
<tr><td>Authorised</td><td>7,50,00,000</td><td>2</td><td>17,50,00,000*</td><td>2</td></tr>
<tr><td>Issued, Subscribed and paid up Capital</td><td>5,78,00,000</td><td>2</td><td>11,56,00,000</td><td>2</td></tr>
</table>
</td></tr>
<tr><td>g.</td><td>Free reserves and/ or share premium required for implementing the bonus issue</td><td>Free Reserves of Rs.11,56,00,000 is required for implementing the Bonus Issue.</td></tr>
<tr><td>h.</td><td>Free reserves and/ or share premium available for capitalization and the date as on which such balance is available</td><td>As per the audited financial statements for the year ending on 31st March, 2025, the following amount aggregating to Rs. 38,87,05,699 is available for declaration of Bonus issue:
- free reserves: Rs. 7,27,51,617
- securities premium account: Rs. 31,59,54,082</td></tr>
<tr><td>i.</td><td>Whether the aforesaid figures are audited</td><td>Yes</td></tr>
<tr><td>j.</td><td>Estimated date by which such bonus shares would be credited/dispatched</td><td>The company will complete corporate action on or before 13th July 2025, subject to necessary approvals.</td></tr>
</table>

* The number has been arrived at after giving effect to the sub-division and the proposed increase in authorised share capital, subject to shareholders' approval.

8. ESOP Plan 2025.

Sr No.	Particulars	Description
a.	Brief details of options granted	On the recommendations of the Nomination and Remuneration Committee (NRC), the Board of Directors of the Company have approved the "CC- Employee Stock Plan 2025", with the authority to grant not exceeding 5,00,000 (Five Lakh Only) employee stock options to Eligible Employees of the Company and its subsidiaries as may be determined by the NRC (also designated as Compensation Committee), in one or more tranches, from time to time, which in aggregate shall be exercisable into not more than 5,00,000 (Five Lakh Only) equity shares of face value of Rs. 2/- (Rupees Two Only) each fully paid-up, subject to approval of the shareholders at the ensuing Extra-Ordinary General Meeting of the Company and such other regulatory/statutory approvals as may be necessary. The Scheme is being approved considering the impact of Sub-Division and Bonus issue of Equity Shares proposed to be undertaken.
b.	Whether the scheme is in terms of SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (if applicable)	Yes
c.	Total number of shares covered by these options	5,00,000 (Five Lakh Only) equity shares of face value of Rs. 2/- (Rupees Two Only) each fully paid-up. The Scheme is being approved considering the impact of Sub-Division and Bonus issue of Equity Shares proposed to be undertaken.
d.	Pricing Formula	The Exercise Price of any Option granted under the Plan shall be the price for Exercise of Options as determined by the NRC which shall not be less than the face value of the equity shares and not more than the closing market price as on the previous day of the date of Grant communicated to the Participating Employee vide the Option Grant Letter or such other mode as the NRC may deem fit. Once granted, the Exercise Price of the Options may be varied by the NRC to account for any rights issues, mergers, stock splits, bonus issue or share consolidations etc, as per the ESOP Policy and in line with the applicable laws.
e.	Options Vested	NA at this stage
f.	Time within which options may be exercised	All vested Options shall be exercisable before Fifth anniversary of their grant date, as detailed in the Grant Letter.
g.	Options exercised	NA at this stage
h.	Money realized by exercise of options	NA at this stage
i.	The total number of shares arising as a result of exercise of option	1 (One) equity share of face value of Rs. 2/- each, for each option exercised under the ESOP Scheme from time to time.
j.	Options lapsed	NA at this stage

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

k.	Variation of terms of options	Nomination and Remuneration Committee (NRC) may make modifications, changes, variations, alterations or revisions in the Plan as it may deem fit, from time to time in its sole and absolute discretion, not unfavourable or prejudicial to the allottees under the Plan except due to change in laws/regulations, and in conformity with the provisions of the Companies Act, 2013, the Memorandum and Articles of Association of the Company, SBEB Regulations and any other applicable laws.
l.	Brief details of significant terms	All the options granted on any date shall not vest earlier than minimum period of 1 (One) year and not later than a maximum period of 5 (Five) years from the date of grant of respective options.
m.	Subsequent changes or cancellation or exercise of such options	Not Applicable
n.	Diluted earnings per share pursuant to issue of equity shares on exercise of options	Not Applicable

Thanking You,
Yours Faithfully,

FOR COOL CAPS INDUSTRIES LIMITED

RAJEEV GOENKA
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Date: 2025.05.14 15:03:15 +05'30'

Cool Caps Industries Ltd. Kolkata

RAJEEV GOENKA
Chairman and Managing Director
DIN: 00181693

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, E-mail : accounts@coolcapsindustries.in / cs@coolcapsindustries.in
CIN : L27101WB2015PLC208523

SYMBOL: COOLCAPS
ISIN: INE0HS001010

Date: 14.05.2025

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

Subject: Submission of Audited Standalone and Consolidated Financial Results for the half year and year ended on 31 March, 2025 of "Cool Caps Industries Limited" ("Company").

This is to inform you that the Board of Directors of the Company have considered and approved the Audited Standalone and Consolidated Financial Results for the half year and year ended on 31 March, 2025 and noted the Auditor's Report thereon in the Board Meeting held on 14th May, 2025,

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 Audited Standalone and Consolidated Financial Results for the half year and year ended on 31 March, 2025 and the Auditor's 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
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Date: 2025.05.14 15:03:37 +05'30'

Cool Caps Industries Ltd. Kolkata

RAJEEV GOENKA
Chairman and Managing Director
DIN:00181693

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

Date: 14.05.2025

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

Subject: Declaration in respect of Un-Modified Opinion of Statutory Auditor on Audited Standalone and Consolidated Financial Results for the half year and year ended March 31, 2025.

Dear Sir/Ma'am

DECLARATION

Pursuant to Regulations 33(3)(d) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. Keyur Shah & Associates. (FRN: 333288W), Chartered Accountants, Statutory Auditor of the Company have issued an Audit Report dated 14 May, 2025 with an Un-modified opinion in respect of Audited Standalone and Consolidated financial results of the company for the half year and year ended March 31, 2025 along with the Statement of Assets and Liabilities as on March 31, 2025, Cash Flow Statement for the year ended March 31, 2025.

Kindly take the above on your records

Thanking You

Yours truly,

FOR COOL CAPS INDUSTRIES LIMITED

RAJEEV GOENKA

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Cool Caps Industries Ltd. Kolkata

RAJEEV GOENKA
Chairman and Managing Director
DIN:00181693

Keyur Shah & Associates
CHARTERED ACCOUNTANTS
CA Keyur Shah
FCA, B.Com, ISA,
FAFD Certified

Independent Auditor's Report on Annual Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of
Cool Caps Industries Limited
(Erstwhile Known as Cool Caps Industries Private Limited)
23, Sarat bose road,
Flat No. 1C, 1st floor,
Kolkata - 700020

Opinion

We have audited the accompanying standalone annual financial results ('the Statement') of **Cool Caps Industries Limited** ('the Company') for the year ended 31st March,'25, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us the statement:

(i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other financial information for the year ended 31st March, '25.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the standalone financial results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KEYUR SHAH & ASSOCIATES
FRN NO : 333288W
CHARTERED ACCOUNTANTS

Responsibilities of Management and Those Charged with Governance for the Statement

This financial result has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Accounting Standard prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

KEYUR SHAH & ASSOCIATES
FRN NO : 333288W
CHARTERED ACCOUNTANTS

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The statement includes the half yearly results for the year ended 31st March, '25 being the balancing figure between audited figures in respect of the full financial year and the published audited figures in respect of 1st half year of the current financial year.

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

KEYUR SHAH & ASSOCIATES FRN NO : 333288W CA CHARTERED ACCOUNTANTS

Akhlaq Ahmad Mutvalli
Partner
M. No. 181329
UDIN :- 25181329BMHBSF4896

Date:- 14th May,'25
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 Standalone Financial Results for the Half year and year ended 31st March,'25

(INR in lakhs, unless otherwise stated)

Sr No.	Particulars	Half Year ended			Year ended	
		31/03/2025	30/09/2024	31/03/2024	31/03/2025	31/03/2024
		Audited	Un audited	Audited	Audited	Audited
I	**Revenue From Operations**					
	Net sales or Revenue from Operations	4,985.87	5,076.68	4,402.33	10,062.55	9,974.65
II	Other Income	1,066.06	790.23	594.29	1,856.29	774.09
III	**Total Income (I+II)**	**6,051.93**	**5,866.91**	**4,996.62**	**11,918.84**	**10,748.74**
IV	**Expenses**					
	a) Cost of Materials Consumed	2,529.96	1,783.31	1,228.08	4,313.27	2,981.40
	b) Purchase of Stock in Trade	1,601.96	2,256.68	2,097.53	3,858.64	5,157.69
	c) Changes in Inventories of Finished Goods, WIP and Stock-in-Trade	(479.81)	122.43	556.11	(357.38)	82.78
	d) Employee Benefit Expense	131.02	118.79	138.28	249.81	203.60
	e) Finance Cost	355.49	261.50	280.75	616.99	493.44
	f)Depreciation and Amortisation Expense	254.23	178.53	161.61	432.76	317.79
	g) Other Expenses	840.03	506.83	439.66	1,346.86	864.61
	Total expenses (IV)	**5,232.88**	**5,228.07**	**4,902.02**	**10,460.95**	**10,101.31**
V	**Profit/(loss) before exceptional items and tax (III-IV)**	**819.05**	**638.84**	**94.60**	**1,457.89**	**647.43**
VI	Exceptional items & Prior Period	-	-	-		-
VII	**Profit before tax (V- VI)**	**819.05**	**638.84**	**94.60**	**1,457.89**	**647.43**
	Tax Expense:			-		
VIII	**Tax Expense**			-		
	(a) Current Tax	166.84	96.97	4.48	263.81	132.39
	(b) Deferred Tax	61.49	37.70	23.29	99.19	48.35
	(c) Income Tax Excess Provisions Related to Earlier Years	4.85	-	(1.54)	4.85	(1.03)
	Total Tax Expense (VIII)	**233.18**	**134.67**	**26.23**	**367.85**	**179.71**
IX	**Profit (Loss) for the period from continuing operations (VII-VIII)**	**585.87**	**504.17**	**68.37**	**1,090.04**	**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)**	**585.87**	**504.17**	**68.37**	**1,090.04**	**467.72**
XIV	**Details of Earning Per Share**					
	Basic/Diluted Earnings per share : (in INR)					
	Earnings per share (not annualised for half year ended)	5.07	4.36	0.60	9.43	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 Audited 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 Audited standalone financial results of Cool Caps Industries Limited (the Company) for the half year ended 31st March, 2025 and year ended 31st March,2025 were reviewed and recommended by the audit committee and approved by the Board of Directors, at their respective meeting held on 14th May, 2025. Mr. Rajeev Goenka, Chairmen cum Managing Director of the company are authorised by the board of the directors to sign the Financial result.

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

5. The Figure for the half year ended 31st March '25 are balancing figures between the audited figures in respect of full financial year and the un audited figures up to six months ended 30th September, '24.

6. In accordance with regulation 33 of SEBI (LODR) Regulations 2015, the above results have been reviewed by the statutory Auditor of the Company.

7. The status of investor's complaints during the half year ended 31st March, 2025 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
Rajeev Goenka
Chairman cum Managing Director
Director
DIN : 00181693

Place:- Kolkata
Date:-14th May 2025

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 Balance Sheet as at 31st March,'25

(Amount in Lakhs)

			Particulars	Figures As At 31/03/2025 Audited	Figures As At 31/03/2024 Audited
I			**EQUITY AND LIABILITIES**		
	1		**Shareholders' funds**		
		a	Share Capital	1,156.00	1,156.00
		b	Reserves and Surplus	4,161.62	3,071.56
	2		**Non-current liabilities**		
		a	Long-Term Borrowings	3,140.64	3,496.84
		b	Deferred tax liabilities (Net)	364.56	265.37
		c	Long-Term Provisions	25.53	16.07
		d	Long-Term Liabilities	5.58	5.58
	3		**Current liabilities**		
		a	Short-Term Borrowings	4,616.37	3,133.00
		b	Trade Payables:-		
			i) Total outstanding dues of micro enterprises and small enterprises	45.35	672.84
			ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.	1,039.34	0.80
		c	Other Current Liabilities	309.34	249.44
		d	Short-Term Provisions	151.06	48.43
			Total	**15,015.39**	**12,115.93**
II			**ASSETS**		
	1		**Non-Current Assets**		
		a	**Property, Plant and Equipment and Intangible Assets**		
			i) Property, Plant and Equipment	7,028.03	4,357.23
			ii) Capital Work in Progress	555.19	1,905.29
		b	Non-Current Investments	378.54	236.20
		c	Long-Term Loans and Advances and Other Non-Current Asset	799.23	1,132.24
	2		**Current Assets**		
		a	Inventories	2,360.00	1,436.13
		b	Trade Receivables	2,867.06	1,965.05
		c	Cash and Cash Equivalents	12.47	54.88
		d	Short-Term Loans and Advances	679.67	701.03
		e	Other Current Assets	335.20	327.88
			Total	**15,015.39**	**12,115.93**

For & on Behalf of Cool Caps Industries Limited

For Cool Caps Industries Ltd.

Rajeev Goenka

Director

Rajeev Goenka
Chairman cum Managing Director
DIN : 00181693

Place:- Kolkata
Date:-14th May 2025

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 Cash Flow Statement for the Year Ended 31st March, 2025

(Amount in Lakhs)

	Particulars	Year Ended 31/03/2025 Audited	Year Ended 31/03/2024 Audited
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
i)	**Net Profit as per P & L A/c. before Income Tax (a)**	1457.89	647.43
ii)	Adjustments for :		
	Depreciation & Amortization	432.76	317.79
	Interest / Finance Charges	616.99	493.44
	Provision for Gratuity	8.03	0.50
	Interest Income	(90.38)	(117.35)
	Sub Total (b)	**967.40**	**694.38**
iii)	**Operating Profit Before Working Capital Changes (a + b)**	**2,425.29**	**1,341.81**
	Adjustments for Changes in Working Capital:-		
	(Increase)/ Decrease in Inventories	(923.87)	173.46
	(Increase)/ Decrease in Trade Receivable	(902.02)	(695.13)
	(Increase)/ Decrease in Short Term Loans & Advances	(149.34)	562.23
	Increase/ (Decrease) in Long Term Liabilities and Provision	9.46	(0.70)
	(Increase)/ Decrease in Other Current Assets	(7.31)	(111.69)
	Increase/ (Decrease) in Trade Payables	411.06	(704.76)
	Increase/ (Decrease) in Current Liabilities and Short term Provision	39.78	(241.55)
	Sub Total (c)	**(1,522.24)**	**(1,018.14)**
	Cash Gererated from Operations (a + b + c)	**903.05**	**323.67**
iv)	**Income Tax Paid During The Year (d)**	153.92	152.95
	Net Cash Flow From Operating Activities (a + b + c - d)	**749.13**	**170.72**
B	**CASH FLOW FROM INVESTMENT ACTIVITIES**		
	Purchase of Property, Plant and Equipment	(3103.58)	(393.92)
	Disposal of Property, Plant and Equipment	0.00	0.00
	Change in Capital Work in Progress	1350.10	(1905.29)
	(Increase)/ Decrease in Advance given for Capital Goods	170.71	144.18
	Increase in Long Term Loans & Advances	333.01	110.37
	Proceeds from Capital Subsidy	0.00	274.97
	Increase in Investement	(142.34)	(0.20)
	Interest received	90.38	117.35
	Net Cash From Investment Activities	**(1,301.72)**	**(1,652.54)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Issue of Share Capital		
	Increase in Share Premium		
	Proceeds From Long term Borrowings	745.41	2244.47
	Repayment in Long term Borrowings	(1101.61)	(992.98)
	Proceeds from / (Repayment of) Short term Borrowings(Net)	1483.37	765.06
	Finance Cost	(616.99)	(493.44)
	Net Cash From Financing Actitivities	**510.18**	**1,523.11**
D	**NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]**	**(42.41)**	**41.29**
E	**Opening Cash & Cash Equivalents**	**54.88**	**13.59**
F	**Closing Cash and Cash Equivalents**	**12.47**	**54.88**

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
Chairman cum Managing Director
DIN : 00181693

Place:- Kolkata
Date:-14th May 2025

Independent Auditor's Report on Annual Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of
Cool Caps Industries Limited
(Erstwhile Known as Cool Caps Industries Private Limited)
23, Sarat bose road,
Flat No. 1C, 1st floor,
Kolkata - 700020

Opinion

We have audited the accompanying consolidated annual financial results ('the Statement') of **Cool Caps Industries Limited** ('the Company') and its subsidiaries **Purv Ecoplast Private Limited, Purv Technoplast Private Limited, Purv Packaging Private Limited, Re.Act Waste Tech Private Limited** (the holding company and its subsidiaries together referred to as "group") for the year ended 31st March,'25, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us the statement:

(i) Includes the result of following subsidiaries:
   a) **Purv Ecoplast Private Limited**
   b) **Purv Technoplast Private Limited**
   c) **Purv Packaging Private Limited**
   d) **Re.Act Waste Tech Private Limited**

(ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other financial information for the year ended 31st March, '25.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the consolidated financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KEYUR SHAH & ASSOCIATES FRN NO 333288W CHARTERED ACCOUNTANTS

Responsibilities of Management and Those Charged with Governance for the Statement

These consolidated financial result has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Accounting Standard prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we

KEYUR SHAH & ASSOCIATES
FRN NO.: 333288W
CHARTERED ACCOUNTANTS

conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and joint ventures of which we are the independent auditors to express an opinion on the Statement We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The consolidated Financial Results include the audited Financial Results of **Purv Ecoplast Private Limited, Purv Technoplast Private limited and Purv Packaging Private Limited, Re.Act Waste Tech Private Limited** subsidiaries, whose Financial Statements/Financial Results/ financial information reflect Group's share of total assets of Rs. 5,214.42 Lakhs as at 31st March,'25, Group's share of total revenue (net sales) of Rs.15,056.48 Lakhs and Group's share of total net profit after tax of Rs.107.05 Lakhs for the period from 1st April, 2024 to 31st March,'25 respectively, as considered in the consolidated Financial Results, which have been audited by their respective independent auditors. The independent auditors' reports on financial statements/ Financial Results/financial information of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

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

KEYUR SHAH & ASSOCIATES FRN NO : 333288W CHARTERED ACCOUNTANTS

Akhlaq Ahmad Mutvalli
Partner
M. No. 181329
UDIN: 25181329BMHBSG7153

Date: 14th May,'25
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 Financial Results for the year ended on 31st March '25

Sr No.	Particulars	(INR in lakhs, unless otherwise stated)				
		Half Year ended			Year ended	
		31/03/2025	30/09/2024	31/03/2024	31/03/2025	31/03/2024
		Audited	Un-Audited	Audited	Audited	Audited
I	**Revenue From Operations**					
	Net sales or Revenue from Operations	14,229.01	9,619.90	7,180.62	23,848.91	15,333.76
II	Other Income	1,930.39	1,405.40	605.27	3,335.79	769.29
III	**Total Income (I+II)**	**16,159.40**	**11,025.30**	**7,785.89**	**27,184.70**	**16,103.05**
IV	**Expenses**					
	a) Cost of Materials Consumed	7,862.80	5,305.41	3,067.83	13,168.21	6,574.68
	b) Purchase of Stock in Trade	4,587.89	3,204.49	2,820.75	7,792.38	6,411.37
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(387.55)	(320.39)	517.88	(707.94)	172.20
	d) Employee Benefit Expense	351.76	300.49	194.81	652.25	289.02
	e) Other Expenses	1,736.17	1,039.78	353.03	2,775.95	1,119.71
	f) Finance Cost	668.19	515.39	181.65	1,183.58	617.41
	g)Depreciation and Amortisation Expense	407.19	321.95	612.88	729.14	351.67
	Total expenses (IV)	**15,226.45**	**10,367.12**	**7,748.83**	**25,593.57**	**15,536.06**
V	**Profit/(loss) before exceptional items and tax (III-IV)**	**932.95**	**658.18**	**37.06**	**1,591.13**	**566.99**
VI	Exceptional items & Prior Period Items					
						-
	Add/Less:Profit/(Loss) From Share of Associate	0.20	(0.30)	(0.22)	(0.10)	(0.22)
VII	**Profit before tax (V- VI)**	**933.15**	**657.88**	**36.84**	**1,591.03**	**566.77**
VIII	**Tax Expense**					
	(a) Current Tax	199.40	96.97	4.48	296.37	132.39
	(b) Deferred Tax	40.88	51.81	19.76	92.69	42.35
	(c) Income Tax Excess Provisions Related to Earlier Years	4.85	-	(1.54)	4.85	(1.03)
	Total Tax Expense (VIII)	**245.13**	**148.78**	**22.70**	**393.91**	**173.71**
IX	**Profit (Loss) for the period from continuing operations (VII-VIII)**	**688.02**	**509.10**	**14.14**	**1,197.12**	**393.06**
	Less: Pre acquisition /Capital Profit/(Loss) transferred -Goodwill on Consolidation	-	-	-		-
	Profit (Loss) for the period from continuing operations after Goodwill	**688.02**	**509.10**	**14.14**	**1,197.12**	**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)**	**688.02**	**509.10**	**14.14**	**1,197.12**	**393.06**
XIV	**Details of Earning Per Share**					
	Basic/Diluted Earnings per share : (in INR)	5.96	4.40	0.12	10.36	3.40
	Earnings per share (not annualised for half year ended)					

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 Consolidated Financial Results for the year ended on 31st March '25

Notes for Financial Results

1 The Audited 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 (Accounts) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable.

2 The above audited Consolidated Financial Results of Cool Caps Industries Limited ("the Holding Company") for the half year ended 31st March'25 and year ended 31st March, '25 were reviewed and recommended by the audit committee and approved by Board of Directors in their meeting held on 14th May, '25. Mr. Rajeev Goenka, Chairman cum Managing Director of the 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, '25 being the balancing figure between audited figures in respect of the full financial year and the unaudited figures in respect of half year of the current 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 year ended on 31st March'25 as under:-

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

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 31st March, '25)
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 May, '25

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 Balance Sheet as at 31st March '25

Sr No.	Particulars	(INR In Lakhs, unless otherwise stated)	
		As At	
		31/03/2025	31/03/2024
		Audited	Audited
(A)	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
a	Share Capital	1,156.00	1,156.00
b	Reserves and Surplus	4,326.09	3,128.98
2	**Non-current liabilities**		
a	Long-Term Borrowings	8,154.00	7,299.40
b	Deferred tax liabilities (Net)	345.10	252.41
c	Long-Term Provisions	57.75	20.71
d	Long-Term Liabilities	5.58	5.58
3	**Current liabilities**		
a	Short-Term Borrowings	6,543.99	3,869.66
b	Trade Payables:-		
	i) Total outstanding dues of micro enterprises and small enterprises	1,867.43	1,349.70
	ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.	1,980.52	112.46
c	Other Current Liabilities	416.05	1,272.37
d	Short-Term Provisions	264.76	90.98
	Total	**25,117.27**	**18,558.25**
(B)	**ASSETS**		
1	**Non-Current Assets**		
a	**Property, Plant and Equipment and Intangible Assets**		
	i) Property, Plant and Equipment	11,726.32	9,060.66
	ii) Capital Work in Progress	1,071.32	1,978.99
	iii) Goodwill on Consolidation	36.51	36.51
b	Long-Term Loans and Advances and Other Non Current Assets	521.80	494.83
c	Non Current Investments	592.99	
2	**Current Assets**		
a	Inventories	3,720.57	2,040.90
b	Trade Receivables	5,686.96	2,455.18
c	Cash and Cash Equivalents	98.71	104.23
d	Short-Term Loans and Advances	1,215.58	2,055.88
e	Other Current Assets	446.51	331.07
	Total	**25,117.27**	**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 May, '25

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 Cash Flow Statement for the year ended on 31st March'25

Sr No.	Particulars	(INR In Lakhs, unless otherwise stated)	
		Year ended 31/03/2025 Audited	Year ended 31/03/2024 Audited
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
a)	**Net Profit as per P & L A/c. before Income Tax**	**1,591.03**	**566.77**
b)	Adjustments for :		
	Depreciation & Amortization	729.14	351.67
	Provision For Gratuity	39.87	(7.93)
	Interest / Finance Charges	1,183.58	617.41
	Capital profit infusion due to acquisition subsidiary	-	10.45
	Interest Income	(25.47)	(78.99)
	Sub Total (b)	**1,927.12**	**892.61**
c)	**Operating Profit Before Working Capital Changes**		
	Adjustments for Changes in Working Capital:-		
	(Increase)/ Decrease in Inventories	(1,679.67)	280.34
	(Increase)/ Decrease in Trade Receivable	(3,231.79)	(591.80)
	(Increase)/ Decrease in Short Term Loans & Advances	498.19	(461.54)
	(Increase)/ Decrease in Other Current Assets	(115.42)	(105.14)
	Increase/ (Decrease) in Trade and Other Payables	2,385.79	(540.01)
	Increase/ (Decrease) in Other Current Liabilities	(685.39)	681.95
	Sub Total (c)	**(2,828.29)**	**(736.20)**
	Cash Gererated from Operations (a + b + c)	**689.86**	**723.18**
d)	**Income tax paid during the year (Net)**	129.83	153.09
	Net Cash Flow From Operating Activities (a + b + c - d)	**560.03**	**570.09**
B	**CASH FLOW FROM INVESTMENT ACTIVITIES**		
	Purchase of Property, Plant and Equipment	(3,394.80)	(4,832.59)
	Capital Work in Progress	907.67	402.98
	Increase in intangible assets due to acquisition of Subsidiary	-	(31.47)
	Increase in Advance given for Capital Goods	170.71	144.18
	Increase in Long Term Loans & Advances	(26.97)	(42.38)
	Increase in Investement	(592.99)	-
	Capital Subsidy	-	274.97
	Interest received	25.47	78.99
	Net Cash From Investment Activities	**(2,910.91)**	**(4,005.32)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from Long term Borrowings	2,063.60	3,378.24
	Repayment in Long term Borrowings	(1,209.00)	(405.18)
	Proceeds from / (Repayment of) Short term Borrowings(Net)	2,674.33	1,148.74
	Finance Cost	(1,183.58)	(617.41)
	Net Cash From Financing Actitivities	**2,345.35**	**3,504.39**
D	**NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]**	**(5.52)**	**69.16**
E	**Opening Cash & Cash Equivalents**	**104.23**	**35.07**
F	**Closing Cash and Cash Equivalents**	**98.71**	**104.23**

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 year's figures have been regrouped/reclassified wherever applicable

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 May, '25