

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: 13.08.2022

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 **Saturday, the 13th Day of August, 2022 at 12.00 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 along with Limited Review Report thereon for the quarter ended June 30, 2022.
- Appointed M/s Seksaria Saniay & Associates, Kolkata as Internal Auditor of the company for the financial year 2022-23.

The Meeting of the Board of Directors Commenced at 12.00 P.M. and Concluded at 3:50 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 13th day of August, 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
Chairman-Cum-Managing Director
DIN : 00181693

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

COOL CAPS INDUSTRIES LIMITED

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Dated: 13.08.2022

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 quarter ended on 30th June, 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 quarter ended on 30th June, 2022 and the Limited Review Report thereon in the Board Meeting held on 13th August, 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 quarter ended on 30th June, 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
DIN : 00181693

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



Keyur Shah & Co.
CHARTERED ACCOUNTANTS

CA Keyur Shah

FCA, B.Com, ISA, FAFP Certified

Limited Review Report on unaudited standalone financial results of Cool Caps Industries Limited for the Quarter ended 30 June 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 ("the financial statement") of Cool Caps Industries Limited ("the Company") for the Quarter ended on June 30, 2022. The Financial Statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down as per accounting standard prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on the Statement based on our 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 inquiries 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: - 22153774AOYVYO7540



Date: - 13th August, 2022.

Place: - Ahmedabad

COOL CAPS INDUSTRIES LIMITED
(FORMALLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)
CIN: U27101WB2015PLC208523
STATEMENT OF STANDALONE UNAUDITED PROFIT AND LOSS FOR THE QUARTER ENDED JUNE 30, 2022

Sr no.	Particulars	(INR in Lakhs unless otherwise Specified)			
		Quarter ended		Year ended	
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
I)	REVENUE FROM OPERATIONS	1,624.08	1,333.48	750.95	4,691.25
II)	OTHER INCOME	27.14	78.91	4.91	103.97
III)	TOTAL REVENUE (I + II)	1,651.22	1,412.39	755.86	4,795.22
IV)	EXPENSES				
a)	Cost of Material Consumed	812.82	491.29	372.22	2,026.76
b)	Purchase of Stock-in-Trade	340.59	504.45	252.73	1,454.85
c)	Changes in Inventories of Finished Goods/ Work-In-Progress/ Stock in Trade	84.21	(29.21)	(154.90)	(46.96)
d)	Employee Benefit Expenses	22.82	27.64	21.67	101.39
e)	Finance Costs	46.10	50.17	49.21	212.00
f)	Depreciation and Amortisation Expense	54.25	45.20	45.20	182.16
g)	Other Expenses	173.59	112.68	80.67	413.90
	TOTAL EXPENSES (IV)	1,534.38	1,202.22	666.80	4,344.10
V)	PROFIT/(LOSS) BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS & TAX (III - IV)	116.84	210.17	89.06	451.12
VI)	Exceptional/Prior Period Items	-	-	-	-
VII)	PROFIT BEFORE EXTRAORDINARY ITEMS & TAX (V-VI)	116.84	210.17	89.06	451.12
VIII)	Extraordinary Items	-	-	-	-
IX)	PROFIT BEFORE TAX (VII-VIII)	116.84	210.17	89.06	451.12
X)	TAX EXPENSE				
a)	Current Tax	13.72	51.16	17.47	97.34
b)	Deferred Tax	18.91	7.13	7.14	28.16
c)	Income Tax Excess Provisions Related to Earlier Years	-	4.75	-	4.75
	TOTAL TAX EXPENSE (X)	32.63	63.04	24.61	130.25
XI)	PROFIT / (LOSS) FOR THE PERIOD/YEAR (IX-X)	84.21	147.13	64.45	320.87
XII)	Paidup Equity Share Capital (Face value Rs 10 each)	115.60	115.60	85.00	115.60
XIII)	Reserve & Surplus (Excluding Revaluation Reserve)				1,838.12
XIV)	EARNINGS PER EQUITY SHARE-BASIC/DILUTED				
	Basic /Diluted earnings per share (In INR) (not annualised, for the quarter ended)	0.73	1.66	0.76	3.73

Notes:

- [1] The standalone unaudited financial results are prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable
- [2] The above standalone unaudited financial results for the quarter ended June 30, 2022 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the Board of Directors in their meeting held on August 13, 2022. A limited review of the above results has been carried out by the statutory auditors of the company
- [3] The figures of the previous period have been re-grouped / rearranged and / or recasted wherever considered necessary.
- [4] The Company has Voluntarily adopted the quarterly standalone unaudited financial results for the quarter ended 30th June 2022.



For & on behalf of Cool Caps Industries Limited

Rajeev Goenka

Rajeev Goenka

DIN:00181693

Chairman & Managing Director

Place : Kolkata

Date : 13th August, 2022



Keyur Shah & Co.
CHARTERED ACCOUNTANTS

CA Keyur Shah

FCA, B.Com, ISA, FAFP Certified

Limited Review Report on unaudited consolidated financial results of Cool Caps Industries Limited for the Quarter ended 30 June 2022 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("the Statement") of Cool Caps Industries Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2022, 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 as per Accounting Standards, 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 Technoplast Private Limited ("Subsidiary")
3. Purv Ecoplast Private Limited ("Subsidiary")
4. Purv Packaging 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





Keyur Shah & Co.
CHARTERED ACCOUNTANTS

CA Keyur Shah

FCA, B.Com, ISA, FAEP Certified

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 Technoplast Private Limited", "Purv Ecoplast Private Limited", "Purv Packaging Private Limited" ("subsidiary") included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total revenues of Rs. NIL, Rs. 901.39 Lakhs, Rs. 213.74 Lakhs, and total net profit/(loss) after tax of Rs. (7.65) Lakhs, Rs. 72.99 Lakhs, Rs. 0.10 lakhs for the quarter ended June 30, 2022, respectively, as considered in the consolidated unaudited financial results have not been reviewed by us. These interim financial statements / financial information / financial results have been reviewed by the Auditor of respective subsidiary company and 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 provided by the Management and the procedures performed by us as stated in above paragraph.

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 Shah
Proprietor

M. No. 153774

UDIN: - 22153774AOYXKN1324



Date: - 13th August, 2022.

Place: - Ahmedabad

COOL CAPS INDUSTRIES LIMITED
(FORMALLY KNOWN AS COOL CAPS INDUSTRIES PRIVATE LIMITED)
CIN: U27101WB2015PLC208523

STATEMENT OF CONSOLIDATED UNAUDITED PROFIT AND LOSS FOR THE QUARTER ENDED JUNE 30, 2022

(INR in Lakhs unless otherwise Specified)

Sr no.	Particulars	Quarter ended		Year ended	
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
I)	REVENUE FROM OPERATIONS	2,739.20	1,759.74	750.95	5,289.77
II)	OTHER INCOME	16.26	75.30	3.14	131.95
III)	TOTAL REVENUE (I + II)	2,755.46	1,835.04	754.09	5,421.72
IV)	EXPENSES				
a)	Cost of Material Consumed	1,678.66	828.30	372.22	2,411.79
b)	Purchase of Stock-in-Trade	411.48	590.93	252.73	1,797.31
c)	Changes in Inventories of Finished Goods/ WIP/ Stock in Trade	107.50	(113.21)	(154.90)	(267.36)
d)	Employee Benefit Expenses	33.18	38.33	30.50	143.27
e)	Finance Costs	53.92	56.51	48.45	219.41
f)	Depreciation and Amortisation Expense	60.00	48.11	45.20	185.12
g)	Other Expenses	212.23	128.20	82.17	439.19
	TOTAL EXPENSES (IV)	2,556.97	1,577.17	676.37	4,928.73
V)	PROFIT/(LOSS) BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS & TAX (III - IV)	198.49	257.87	77.72	492.99
VI)	Exceptional/Prior Period Items				
VII)	PROFIT BEFORE EXTRAORDINARY ITEMS & TAX (V-VI)	198.49	257.87	77.72	492.99
VIII)	Extraordinary Items				
IX)	PROFIT BEFORE TAX (VII-VIII)	198.49	257.87	77.72	492.99
X)	TAX EXPENSE				
a)	Current Tax	29.47	55.09	17.47	101.77
b)	Deferred Tax	19.35	8.78	7.14	29.81
c)	Income Tax Excess Provisions Related to Earlier Years	-	4.75	-	4.75
	TOTAL TAX EXPENSE (X)	48.82	68.62	24.61	136.33
XI)	PROFIT / (LOSS) FOR THE PERIOD/YEAR (IX-X)	149.67	189.25	53.11	356.66
XII)	Paidup Equity Share Capital (Facevalue Rs 10 each)	115.60	115.60	85.00	115.60
XIII)	Reserve & Surplus (Excluding Revaluation Reserve)				1,873.83
XIV)	EARNINGS PER EQUITY SHARE-BASIC/DILUTED				
	Basic /Diluted earnings per share (In INR) (not annualised, for the quarter ended)	1.29	2.13	0.62	4.15

Notes:

[1] The consolidated unaudited financial results are prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable.

[2] The above consolidated unaudited financial results for the quarter ended June 30, 2022 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the Board of Directors in their meeting held on August 13, 2022. A limited review of the above results has been carried out by the statutory auditors of the company.

[3] The figures of the previous period have been re-grouped / rearranged and / or recasted wherever considered necessary.

[4] The Company has Voluntarily adopted the quarterly consolidated unaudited financial results for the quarter ended 30th June 2022.

Place : Kolkata

Date : 13th August, 2022



For & on behalf of Cool Caps Industries Limited

Rajeev Goenka
Rajeev Goenka
DIN:00181693
Chairman & Managing Director

COOL CAPS INDUSTRIES LIMITED

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SYMBOL: COOLCAPS

Dated: 13.08.2022

ISIN: INE0HS001010

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Sub: Intimation of Appointment of Internal Auditor of the Company for the financial year 2022-23

Pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015, we hereby inform you that **M/s. Seksaria Sanjay & Associates, Kolkata** has been appointed as the Internal Auditor of the Company for the Financial Year 2022-23 in the Board of Directors meeting held on 13th August, 2022.

This is for your information and records.

Thanking You,
For Cool Caps Industries Limited

For COOL CAPS INDUSTRIES LTD.


Chairman-Cum-Managing Director
DIN : 00181693

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

COOL CAPS INDUSTRIES LIMITED

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CIN : U27101WB2015PLC208523

Brief Profile Internal Auditor Firm

Firm Name	M/s. Seksaria Sanjay & Associates
FRN	333118E
Partners	NA
Address	2A, Ganesh Chandra Avenue, 6th Floor, Room No. 5A, Kolkata-700013, West Bengal
M. No.	054353
CoP No.	NA
Contact No.	+91-9830059475
Email ID	seksariasanjay@gmail.com
Experience	34 Years
Field Expertise	Financial

For COOL CAPS INDUSTRIES LTD.


Chairman-Cum-Managing Director
DIN : 00181693