



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: INE0HS001028

Date: 27 May, 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 Wednesday, the 27th Day of May, 2026 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, 2026 along with the Statement of Assets and Liabilities as on March 31, 2026.
2. Considered and took on record the Auditor's Report thereon.
3. Re-appointed M/s Ankit Khater & Associates, Kolkata as Internal Auditor of the company for the Financial Year 2026-27.

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 25, 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 Wednesday, April 01, 2026 and will remain closed till 48 hours after the announcement of the financial results of the Company.



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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 03:25 PM.

We request you to kindly take note of the same.

Thanking you,

FOR COOL CAPS INDUSTRIES LIMITED



RAJEEV GOENKA
Chairman and Managing Director
DIN: 00181693

Annexure A

3. Re-appointment of M/s. Ankit Khater & Associates, Chartered Accountant as Internal Auditor for the Financial Year 2026-27.

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 as Internal Auditor.
2	Date of Appointment/ cessation (As applicable) & terms of appointment	27.05.2026 Terms of appointment: To conduct Internal Audit for the Financial Year 2026-27
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

Thanking You,

Yours Faithfully,

FOR COOL CAPS INDUSTRIES LIMITED



RAJEEV GOENKA
Chairman and Managing Director
DIN: 00181693



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CIN : L27101WB2015PLC208523

SYMBOL: COOLCAPS
ISIN: INE0HS001028

Date: 27.05.2026

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 Audited Standalone and Consolidated Financial Results for the half year and year ended on 31 March, 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 Audited Standalone and Consolidated Financial Results for the half year and year ended on 31st March, 2026 and noted the Auditor's Report thereon in the Board Meeting held on 27th May, 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 Audited Standalone and Consolidated Financial Results for the half year and year ended on 31st March, 2026 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
Chairman and Managing Director
DIN:00181693





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CIN : L27101WB2015PLC208523

SYMBOL: COOLCAPS
ISIN: INE0HS001028

Date: 27.05.2026

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: 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, 2026.

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. V. Singhi & Associates. (FRN: 311017E), Chartered Accountants, Statutory Auditor of the Company have issued an Audit Report dated 27 May, 2026 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, 2026 along with the Statement of Assets and Liabilities as on March 31, 2026, Cash Flow Statement for the year ended March 31, 2026.

Kindly take the above on your records

Thanking You

Yours truly,

FOR COOL CAPS INDUSTRIES LIMITED

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

Independent Auditor's Report on Annual Audited Standalone Financial Results of Cool Caps Industries Limited ("the Company") for the six months and year ended 31st March 2026 Pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors

Cool Caps Industries Limited

Opinion

We have audited the accompanying Standalone Financial Results of **Cool Caps Industries Limited** (the "Company") for the six months and year ended 31st March, 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").

In our opinion and to the best of our information and according to the explanations given to us, these Standalone Financial Results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended; 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 of the Company for the six months and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements 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 on the Standalone Financial Results.

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Management's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related annual Standalone Financial Results of the Company. The Company's Board of Directors is responsible for the preparation and presentation of these Standalone Financial Results that give a true and fair view of the profit /loss and other financial information in accordance with the recognition and measurement principles laid down in 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 the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, 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 Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone 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.



- 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 Standalone 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 Standalone Financial Results, including the disclosures, and whether the Standalone 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 Matter

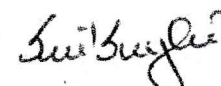
The Annual Standalone Financial Results includes the results for the half year ended 31st March, 2026 being the derived figures between the audited figures in respect to the full Financial Year and the published unaudited figures up to the half year of the Financial Year which were subjected to a limited review by the previous auditor, as required under the Listing Regulations.

Our Opinion is not modified in respect of this matter.

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



Place: Kolkata
Date: 27th May, 2026


(Sunil Singhi)
Partner

Membership No.: 060854
UDIN: 26060854BP&LOR6841

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 Financial Results for the half year and year ended March 31, 2026 (Rs. in lakhs, unless otherwise stated)					
Sr No.	Particulars	Half Year ended		Year ended	
		31-03-2026	30-09-2025	31-03-2025	31-03-2025
		Audited	Un-Audited	Audited	Audited
I	Revenue From Operations				
	Net Sales or Revenue from Operations	11,095.24	13,004.43	4,985.87	24,099.67
II	Other Income	643.52	675.39	1,066.06	1,318.91
III	Total Income (I+II)	11,738.76	13,679.82	6,051.93	25,418.58
IV	Expenses				
a)	Cost of Materials Consumed	3,485.76	2,934.06	2,529.96	6,419.82
b)	Purchase of Stock in Trade	5,842.44	8,580.43	1,601.96	14,422.87
c)	Changes in Inventories of Finished Goods, WIP and Stock-in-Trade	355.50	(260.09)	(479.81)	95.41
d)	Employee Benefit Expense	116.30	145.00	131.02	261.30
e)	Finance Cost	358.96	352.90	355.49	711.86
f)	Depreciation and Amortisation Expense	229.96	274.52	254.23	504.48
g)	Other Expenses	1,156.51	822.95	840.03	1,979.46
	Total expenses (IV)	11,545.43	12,849.77	5,232.88	24,395.20
V	Profit/(loss) before exceptional items and tax (III-IV)	193.33	830.05	819.05	1,023.38
VI	Exceptional items & Prior Period	-	-	-	-
VII	Profit before tax (V- VI)	193.33	830.05	819.05	1,023.38
	Tax Expense:				
VIII	Tax Expense				
a)	Current Tax	2.92	172.44	166.84	175.36
b)	Deferred Tax	48.82	22.90	61.49	71.72
c)	Income Tax Excess Provisions Related to Earlier Years	17.11	-	4.85	17.11
	Total Tax Expense (VIII)	68.85	195.34	233.18	264.19
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	124.48	634.71	585.87	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)	124.48	634.71	585.87	759.19
XIV	Details of Earning Per Share				
	Basic/Diluted Earnings per share : (in INR)				
	Earnings per share (not annualised for half year ended)	0.11	0.55	0.51	0.65
	Adjusted Basic/Diluted Earnings per share	0.11	0.55	0.51	0.94

Notes for Financial Results

- 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.
- The above audited standalone financial results of Cool Caps Industries Limited (the Company) for the half year ended 31st Mar, 2026 and year ended 31st Mar, 2026 were reviewed and recommended by the audit committee and approved by the Board of Directors, at their respective meeting held on 27th May, 2026. Mr. Rajeev Goenka, Chairman and Managing Director of the company is authorised by the Board of Directors to sign the financial results.
- 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.
- The management is in process of identifying parties which are covered under MSME, The amount relating to MSME are disclosed to the extent identified.
- Previous year/period figure have been regrouped/rearranged wherever necessary, to make them comparable with the figures of the current period.
- The Figure for the half year ended 31st March 2026 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, 2025.
- 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.
- The Company issued 5,79,00,000 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.
- 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.
- The status of investor's complaints during the half year ended 31st Mar, 2026 as under:-

Complaints pending at the beginning of the period	Nil
Complaints received during the period	1
Complaints disposed of during the period	1
Complaints unresolved at the end of the period	Nil

For Cool Caps Industries Limited
COOLCAPS INDUSTRIES LTD.

Rajeev Goenka
Chairman and Managing Director
DIN : 00181693

Director

Place:- Kolkata
Date: 27th May, 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 Balance Sheet as at 31st March, 2026

Particulars		(Rs. in Lakhs)	
		Figures As At	Figures As At
		31-03-2026	31-03-2025
		Audited	Audited
I	EQUITY AND LIABILITIES		
1	Shareholders' funds		
a	Share Capital	2,352.49	1,156.00
b	Reserves and Surplus	5,230.79	4,161.62
2	Non-current liabilities		
a	Long-Term Borrowings	1,954.81	3,140.64
b	Deferred Tax Liabilities (Net)	436.28	364.56
c	Long-Term Provisions	30.76	25.53
d	Long-Term Liabilities	9.12	5.58
3	Current liabilities		
a	Short-Term Borrowings	4,260.51	4,616.37
b	Trade Payables:-		
i)	Total outstanding dues of micro enterprises and small enterprise	81.67	45.35
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises.	1,548.13	1,039.34
c	Other Current Liabilities	412.14	309.34
d	Short-Term Provisions	63.04	151.06
	Total	16,379.74	15,015.39
II	ASSETS		
1	Non-Current Assets		
a	Property, Plant and Equipment and Intangible Assets		
i)	Property, Plant and Equipment	7,003.95	7,028.03
ii)	Capital Work in Progress	0.00	555.19
b	Non-Current Investments	316.37	378.54
c	Long-Term Loans and Advances and Other Non-Current Asset:	3,345.09	799.23
2	Current Assets		
a	Inventories	1,877.13	2,360.00
b	Trade Receivables	3,127.23	2,867.06
c	Cash and Cash Equivalents	66.45	12.47
d	Short-Term Loans and Advances	414.61	679.67
e	Other Current Assets	228.91	335.20
	Total	16,379.74	15,015.39

For & on Behalf of Cool Caps Industries Limited
COOLCAPS INDUSTRIES

Rajeev Goenka
Director

Rajeev Goenka
DIN: 00181693
Chairman and Managing Director

Place:- Kolkata
Date: 27th May 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 Cash Flow Statement for the Year Ended 31st March, 2026

		(Rs. in Lakhs)	
Particulars		Figures for the Year ended	Figures for the Year ended
		31-03-2026	31-03-2025
		Audited	Audited
A CASH FLOW FROM OPERATING ACTIVITIES			
i) Net Profit as per P & L A/c. before Income Tax (a)		1,023.38	1,457.89
ii) Adjustments for :			
Depreciation & Amortization		504.48	432.76
Interest / Finance Charges		711.86	616.99
Provision for Gratuity		5.58	8.03
Interest Income		-215.61	-90.38
Sub Total (b)		1,006.31	967.40
iii) Operating Profit Before Working Capital Changes (a + b)		2,029.69	2,425.29
Adjustments for Changes in Working Capital:-			
(Increase)/ Decrease in Inventories		482.87	-923.87
(Increase)/ Decrease in Trade Receivable		-260.19	-902.02
(Increase)/ Decrease in Short Term Loans & Advances		89.46	-149.34
Increase/ (Decrease) in Long Term Liabilities and Provision		8.77	9.46
(Increase)/ Decrease in Other Current Assets		106.30	-7.31
Increase/ (Decrease) in Trade Payables		545.11	411.06
Increase/ (Decrease) in Current Liabilities and Short term Provision		9.22	39.78
Sub Total (c)		981.54	-1,522.24
Cash Generated from Operations (a + b + c)		3,011.23	903.05
iv) Income tax paid during the year (d)		192.47	153.92
Net Cash Flow From Operating Activities (a + b + c - d)		2,818.76	749.13
B CASH FLOW FROM INVESTMENT ACTIVITIES			
Purchase of Property, Plant and Equipment		-755.40	76.13
Change in Capital Work in Progress		555.19	-1,829.61
Increase/ (Decrease) in Advance given for Capital Goods		175.61	170.71
Increase in Long Term Loans & Advances		-2,545.86	333.01
Increase in Investment		62.17	-142.34
Interest received		215.61	90.38
Net Cash From Investment Activities		-2,292.68	-1,301.72
C CASH FLOW FROM FINANCING ACTIVITIES			
Issue of Share Capital		40.49	-
Increase in Share Premium		1,740.96	-
Proceeds from Long term Borrowings		-	745.41
Repayment of Long term Borrowings		-1,185.83	-1,101.61
Proceeds from / (Repayment of) Short term Borrowings(Net)		-355.86	1,483.37
Finance Cost		-711.86	-616.99
Net Cash From Financing Activities		-472.10	510.18
D NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]		53.98	-42.41
E Opening Cash & Cash Equivalents		12.47	54.88
F Closing Cash and Cash Equivalents		66.45	12.47

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

COOLCAPS INDUSTRIES LTD.

Rajeev Goenka

Rajeev Goenka
DIN: 00181693
Chairman and Managing Director

Place:- Kolkata

Date: 27th May 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 Report on Annual Audited Consolidated Financial Results of Cool Caps Industries Limited ("the Company") for the six months and year ended 31st March 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To

The Board of Directors

Cool Caps Industries Limited

Opinion

We have audited the accompanying Consolidated Financial Results (the "Statement") of Cool Caps Industries Limited (the "Holding Company") for the six months and year ended March 31, 2026 being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports on separate Financial Statements/information of the entities, the Statement:

i. Includes the Annual Financial Results of the following subsidiary:

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

ii. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended; 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 and other financial information of the Company for the year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute

Offices: BENGALURU • DELHI • GUWAHATI • HYDERABAD • MUMBAI • RANCHI



of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 on the consolidated financial statements.

Management's Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Holding Company's Board of Directors, has been prepared on the basis of the related annual Consolidated Financial Statements of the Holding Company. The Holding Company's Board of Directors is responsible for the preparation and presentation of these Consolidated Financial Results that give a true and fair view of the consolidated net profit and other financial information in accordance with the recognition and measurement principles laid down in 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 the assets of the group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the group is responsible for assessing the Group'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 their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the group are responsible for overseeing the group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the Consolidated 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 Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding financial result/ financial information of the entities within the group to express an opinion on Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in Consolidated Financial Information, of which we are independent auditor.

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.

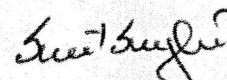
Other Matter

The consolidated Financial Results include the audited Financial Results of Purv Ecoplast Private Limited, Purv Technoplast Private Limited, Purv Packaging Private Limited and Re.Act Waste Tech Private Limited subsidiaries, whose Financial Statements/Financial Results/ financial information reflect Group's share of total asset of Rs. 11,505.40 lakhs as at 31st March, 2026, Group's share of total revenue (net sales) of Rs. 28,989.04 Lakhs and Group's share of total net profit after tax of Rs. 77.50 Lakhs for the year from 1st April, 2025 to 31st March, 2026 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 and the reports of the other auditors and the Financial Results/ financial information certified by the Board of Directors.

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


(Sunil Singhi)

Partner

Membership No.: 060854
UDIN: 26060854YWLPHYF4252

Place: Kolkata
Date: 27th May, 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 - 1

Statement of Consolidated Financial Results for the period ended on 31st March, 2026

Sr No.	Particulars	(Rs. in lakhs, unless otherwise stated)				
		Half Year ended		Year ended		
		31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue From Operations					
	Net sales or Revenue from Operations	26,361.86	26,726.85	14,229.01	53,088.71	23,848.91
II	Other Income	1,350.35	1,253.39	1,930.39	2,603.74	3,335.79
III	Total Income (I+II)	27,712.21	27,980.24	16,159.40	55,692.45	27,184.70
IV	Expenses					
	a) Cost of Materials Consumed	7,635.35	8,714.41	7,862.80	16,349.76	13,168.21
	b) Purchase of Stock in Trade	16,771.81	15,814.72	4,587.89	32,586.53	7,792.38
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(458.04)	(505.83)	(387.55)	(963.87)	(707.94)
	d) Employee Benefit Expense	55.90	428.38	351.76	484.28	652.25
	e) Other Expenses	2,421.07	1,641.98	1,736.17	4,063.05	2,775.95
	f) Finance Cost	510.71	706.62	668.19	1,217.33	1,183.58
	g) Depreciation and Amortisation Expense	406.22	432.60	407.19	838.82	729.14
	Total expenses (IV)	27,343.02	27,232.88	15,226.45	54,575.90	25,593.57
V	Profit/(loss) before exceptional items and tax (III-IV)	369.19	747.36	932.95	1,116.55	1,591.13
VI	Exceptional items & Prior Period Items			-		-
VII	Profit before tax (V- VI)	369.19	747.36	932.95	1,116.55	1,591.13
VIII	Tax Expense					
	(a) Current Tax	59.35	245.52	199.40	304.87	296.37
	(b) Deferred Tax	(25.92)	(15.17)	40.88	(41.09)	92.69
	(c) Income Tax Excess Provisions Related to Earlier Years	15.88	-	4.85	15.88	4.85
	Total Tax Expense (VIII)	49.31	230.35	245.13	279.66	393.91
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	319.88	517.01	687.80	836.88	1,197.22
	Less: Pre acquisition /Capital Profit/(Loss) transferred -Goodwill on Consolidation	-	-	-	-	-
	Profit (Loss) for the period from continuing operations after Goodwill	319.88	517.01	687.80	836.88	1,197.22
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)	319.88	517.01	687.80	836.88	1,197.22
	Add/Less: Profit/(Loss) From Share of Associate	-	(0.20)	0.20	(0.20)	(0.10)
XIV	Net Profit / (Loss) for the period	319.88	516.81	688.00	836.68	1,197.12
XIV	Details of Earning Per Share					
	Basic/Diluted Earnings per share : (in Rs.)					
	Earnings per share (not annualised for half year ended)	0.14	0.45	0.60	0.72	1.04
	Adjusted Basic/Diluted Earnings per share	0.14	0.45	0.60	0.72	1.04



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

Statement of Consolidated Financial Results for the period ended on 31st March, 2026

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 (Accounts) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable.
- 2 The above results for the half year and year ended 31st March, 2026 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on 27th May, 2026. Mr. Rajeev Goenka, Chairman and Managing Director of the company are authorised by the board of directors to sign the financial results.
- 3 The statement includes the results for the half year ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year and the audited figures in respect of half year of the previous financial year.
- 4 Previous year's/period's figure have been regrouped/rearranged/recasted/rectified wherever necessary, to make them comparable with the figures of the current period.
- 5 The Company is engaged in manufacturing of plastic caps & closure and trading of other allied products. Considering the nature of Business and financial reporting of the company, the company is operating in only one segment. Hence segment reporting is not applicable.
- 6 In accordance with regulation 33 of SEBI (LODR) Regulation 2015, the above results have been reviewed by the statutory auditors of the Company.
- 7 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.
- 8 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.
- 9 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.
- 10 The status of investor's complaints during the half year ended on 31st March 2026 as under:-

Complaints pending at the beginning of the period		Nil
Complaints received during the period		1
Complaints disposed of during the period		1
Complaints unresolved at the end of the period		Nil

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

Name of the Company	Relationship	Country of Incorporation	% Holding and voting power either directly or indirectly through subsidiary (As at 30th September, 2025)
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
COOLCAPS INDUSTRIES LTD.

Rajeev Goenka
Director

Rajeev Goenka
Chairman and Managing Director
DIN : 00181693



Place:- Kolkata
Date:- 27th May, 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 Audited Balance Sheet as at 31st March 2026

Sr No.	Particulars	(Rs. In Lakhs, unless otherwise stated)	
		As At	
		31-03-2026	31-03-2025
		Audited	Audited
(A)	EQUITY AND LIABILITIES		
1	Shareholders' funds		
a	Share Capital	2,352.49	1,156.00
b	Reserves and Surplus	5,470.98	4,326.09
2	Non-current liabilities		
a	Long-Term Borrowings	6,242.01	8,154.00
b	Deferred tax liabilities (Net)	304.03	345.10
c	Long-Term Provisions	60.51	57.75
d	Long-Term Liabilities	9.12	5.58
3	Current liabilities		
a	Short-Term Borrowings	7,190.21	6,543.99
b	Trade Payables:-		
	i) Total outstanding dues of micro enterprises and small enterprises	2,081.85	1,867.43
	ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.	2,905.22	1,980.52
c	Other Current Liabilities	1,072.98	416.05
d	Short-Term Provisions	195.74	264.76
	Total	27,885.14	25,117.27
(B)	ASSETS		
1	Non-Current Assets		
a	Property, Plant and Equipment and Intangible Assets		
	i) Property, Plant and Equipment	11,773.16	11,726.32
	ii) Capital Work in Progress	2,350.11	1,071.32
	iii) Goodwill on Consolidation	36.51	36.51
b	Long-Term Loans and Advances	391.65	521.80
c	Non Current Investments	338.65	592.99
2	Current Assets		
a	Inventories	4,231.47	3,720.57
b	Trade Receivables	5,622.74	5,686.96
c	Cash and Cash Equivalents	266.00	98.71
d	Short-Term Loans and Advances	2,560.13	1,215.58
e	Other Current Assets	314.72	446.51
	Total	27,885.14	25,117.27

For Cool Caps Industries Limited
COOLCAPS INDUSTRIES LTD.

Rajeev Goenka
Director

Rajeev Goenka
Chairman and Managing Director
DIN : 00181693



Place:- Kolkata
Date:- 27th May, 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 Audited Cash Flow Statement for the period ended on 31st March 2026

Sr No.	Particulars	(Rs. In Lakhs, unless otherwise stated)	
		Year ended	Year ended
		31-03-2026	31-03-2025
		Audited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES		
a)	Net Profit as per P & L A/c. before Income Tax	1,191.21	1,591.03
b)	Adjustments for :		
	Depreciation & Amortization	830.91	729.14
	Provision for Expenses (Incl. Gratuity, etc)	6.23	39.87
	Interest / Finance Charges	1,427.77	1,183.58
	Share of Profit / Loss of Associate	-	-
	Profit / (Loss) on sale of investments	77.22	-
	Dividend Income	(1.30)	-
	Bad Debts Written Off	-	-
	Interest Income	(311.79)	(25.47)
	Sub Total (b)	2,029.04	1,927.12
c)	Operating Profit Before Working Capital Changes		
	Adjustments for Changes in Working Capital:-		
	(Increase)/ Decrease in Inventories	(510.91)	(1,679.67)
	(Increase)/ Decrease in Trade Receivable	272.76	(3,231.79)
	(Increase)/ Decrease in Short Term Loans & Advances	(1,185.93)	498.19
	Increase/ (Decrease) in Long Term Liabilities	41.00	-
	(Increase)/ Decrease in Other Current Assets	319.20	(115.42)
	Increase/ (Decrease) in Trade and Other Payables	931.03	2,385.79
	Increase/ (Decrease) in Other Current Liabilities	465.40	(685.39)
	Sub Total (c)	332.55	(2,828.29)
	Cash Generated from Operations (a + b + c)	3,552.80	689.86
d)	Income tax paid during the year (Net)	316.45	129.83
	Net Cash Flow From Operating Activities (a + b + c - d)	3,236.35	560.03
B	CASH FLOW FROM INVESTMENT ACTIVITIES		
	Purchase of Property, Plant and Equipment	(2,993.51)	(3,394.80)
	Disposal of Property, Plant and Equipment	-	-
	Capital Work in Progress	555.19	907.67
	Increase in Advance given for Capital Goods	175.61	170.71
	Increase in Long Term Loans & Advances	(3,473.61)	(26.97)
	Increase in Investment	62.17	(592.99)
	Dividend Income	1.30	-
	Sale of Investment	120.31	-
	Interest received	311.79	25.47
	Net Cash From Investment Activities	(5,240.75)	(2,910.91)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Long term Borrowings	2,269.23	2,063.60
	Repayment of Long Term Borrowings	-	(1,209.00)
	Proceeds from / (Repayment of) Short term Borrowings(Net)	1,330.23	2,674.33
	Finance Cost	(1,427.77)	(1,183.58)
	Net Cash From Financing Activities	2,171.69	2,345.35
D	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	167.29	(5.52)
E	Opening Cash & Cash Equivalents	98.71	104.23
F	Closing Cash and Cash Equivalents	266.00	98.71

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
COOLCAPS INDUSTRIES LTD.

Rajeev Goenka
Rajeev Goenka
Chairman and Managing Director
DIN : 00181693

Place:- Kolkata
Date:- 27th May, 2026

