KAPASHI COMMERCIAL LIMITED

Regd. Office: 206, S.F. Ashirwad Paras 1, Near Kanti Bharwad PMT Opposite Andaz Party Plot, Makarba Ahmedabad - 380051.
CIN: L51900GJ1985PLC110976, Website - www.kapashicommercial.com, E-Mail: admin@kcltd.co.in, Ph. No.: 079-41078078

Part I (Rs. In Lakhs except EPS)

Statement of Standalone un-audited Results for the Quarter Ended on 31/12/2019

	Particulars	Quarter ended			Nine Month Ended		Year Ended
		December 31,2019	September 30,2019	December 31,2018	December 31,2019	December 31,2018	March 31, 2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations	6.32	31.94	17.63	48.44	32.13	54.29
	other income	1.25	0.00	0.00	1.25	0.00	0.00
	Total income	7.57	31.94	17.63	49.69	32.13	54.29
2	Expenses						
	a)Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
	b)purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	c)Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	d) Excise duty	0.00	0.00	0.00	0.00	0.00	0.00
	e)Employee benefit expense	0.36	0.36	3.00	1.18	3.49	6.40
	f)Financial Cost	10.09	12.59	1.84	31.21	1.84	10.16
	g)Depreciation, depletion and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
	h)Other Expense	1.02	1.85	9.74	14.32	16.75	24.44
	Total Expenses	11.47	14.80	14.58	46.71	22.08	41.00
3	Total profit before exceptional items and tax(1-2)	(3.90)	17.14	3.05	2.98	10.05	13.29
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Total profit before tax(4-5)	(3.90)	17.14	3.05	2.98	10.05	13.29
6	Tax expenses						
	Current tax	0.00	4.20	0.97	4.96	20.66	22.07
	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
7	Net profit (loss) for the period from continuing operations (5-6)	(3.90)	12.94	2.08	(1.98)	(10.61)	(8.78)
	Profit (loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
	Net Profit (loss) from discontinued operations after tax	0.00	0.00	0.00	0.00	0.00	0.00
	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.00
	Total profit (loss) for period	(3.90)	12.94	2.08	(1.98)	(10.61)	(8.78)
8	Other comprehensive income net of taxes						
	a) Item that will not be reclasfied to Profit or loss						
	b) Income tax relating to Item that will not be reclasfied to Profit or loss						
	c) Item that will be reclasfied to Profit or loss						
	d) Income tax relating to Item that will be reclasfied to Profit or loss						
	Other comprehensive income						
9	Total comprehensive income for the period	0.00	0.00	0.00	0.00	0.00	0.00
10	Details of Equity share capital						
	Paid-up equity share capital	250.00	250.00	100.00	250.00	100.00	100.00
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
11	Earning per share						
	Basic	(0.16)	0.52	0.21	(0.08)	(1.06)	(0.88)
	Diluted	(0.16)	0.52	0.21	(0.08)	(1.06)	(0.88)

NOTES

1. The aforesaid financial results have been reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 10/02/2020, The Results ar Published in accordance with Regulation 33 of the SEBI (Listing Obligations and Discfosure Requirements) Regulations, 2015.
2. The Statutory Auditors of the Company have carried out a 'Limited Review" of the above results as per regulations 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulat 2015.
3. The Company has only one reportable primary business segments.
4. The Company has adopted Indian Accounting Standards ("Ind AS") from April 01, 2017 and the above financial results are prepared in accordance with the Companies (Indian Accountir Standard) Rules, 2015 (IND AS) prescribed under Section 133 of Companies Act, 2013 and other reconginsed accounting practices and policies to the extent applicable.
5. The figures for the previous quarter/ year have been regrouped/reclassified wherever necessary to make them comparable.

Date: 10/02/2020
Place: Ahmedabad

For, Kapashi Commercial Limited

Shweta Samir Shah
Managing Director
(DIN: 03082967)

Ashit N. Shah & Co
Chartered Accountants

CA Ashit N. Shah
B.Com., LL.B, F.C.A.

Phone : 2640 3811
1, Shantinath Appt,
Shantisadan Society,
B/H. Doctor House,
Ellisbridge,
Ahmedabad-380006.

Limited Review Report on unaudited quarterly standalone financial results and year-to-date results of Kapashi Commercial Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

To
Board of Directors of
Kapashi Commercial Limited
Ahmedabad

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Kapashi Commercial Limited**("the Company") having its Registered Office at 206, S.F., Ashirwad Paras-1 Near Kanti Bharwad PMT Opp. Andaz party plots, Makarba, Ahemdabad-380051 for the quarter ended December 31, 2019 and year to date from April 01, 2019 to December 31, 2019 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standards 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 primarily to inquiries of the company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in above Paragraph, 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 Indian Accounting Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in the terms of Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, **ASHIT N. SHAH & CO**
Chartered Accountants
FRN: 100624W

ASHIT N. SHAH & CO. Ahmedabad Chartered Accountants

(ASHIT N. SHAH)
(Proprietor)
Membership Number: 036857
UDIN: 20036857AAAAAN3730
Place: Ahmedabad
Date: 10/02/2020