

KAPPAC PHARMA LIMITED

CIN:L24230MH1981PLC025002

Tel No: 022-26735554 E mail: kappacpharma@yahoo.com

Date: 03.11.2018

To,
Listing Department,
BSE Limited,
P J Tower, Dalal Street
Mumbai-400001
Scrip Code: 506938

Dear Sir/Madam,

Sub: Submission of Audited Financial Result for Quarter and Half-Year ended September 30, 2018 pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015

In terms of Regulation 33 read with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations'), we wish to inform you that the Unaudited Financial Results (Standalone) of the Company for the Quarter and Half-Year ended September 30, 2018 were approved by the Board of Directors of the Company at its meeting held today.

Pursuant to the applicable provisions of the Listing Regulations, we enclose the following:

1. The Unaudited Financial Results (Standalone and Consolidated) for the Quarter and Half-Year ended September 30, 2018;
2. Limited Review Reports on the Unaudited Financial Results (Standalone) for the said quarter.

We request you to take the same on records.

Yours Faithfully,
For, KAPPAC PHARMA LIMITED


(ARUN VAGHASIYA)
DIRECTOR
DIN: 02420886

KAPPAC PHARMA LTD.

CIN:- L24230MH1981PLC025002

Regd. Office: 3/204, Mahajbeen Arched, Plot No. H-61, New Link Road, Opp Ashiwara Police Stn., Andheri (West), Mumbai - 400053

Email - kappacpharma@yahoo.com

Statement of Audited Financial Results for the Quarter & Half Year Ended September 30, 2018

Sl no.	Particulars	Quarter Ended			Six Months Ended		(Rs. In lacs)
		30-Sep-18	30-Jun-18	30-Sep-17	30-Sep-18	30-Sep-17	Year Ended 31 Mar 2018
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME						
(a)	Revenue From Operation	-	-	-	-	-	-
(b)	Other Income	-	-	-	-	-	-
	Total Income from Operations (Net)	-	-	-	-	-	-
2	EXPENSES						
(a)	Cost of material consumed	-	-	-	-	-	-
(b)	Purchase of stock in trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-	-
(d)	Employee benefit expense	-	-	-	-	-	-
(e)	Depreciation and amortization expense	-	-	-	-	-	-
(f)	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.20	0.12	0.20	0.32	0.46	0.69
	Total Expenses	0.20	0.12	0.20	0.32	0.46	0.69
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(0.20)	(0.12)	(0.20)	(0.32)	(0.46)	(0.69)
4	Other Income	-	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	(0.20)	(0.12)	(0.20)	(0.32)	(0.46)	(0.69)
6	Finance Costs	-	-	-	-	-	-
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)	(0.20)	(0.12)	(0.20)	(0.32)	(0.46)	(0.69)
8	Exceptional Items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 ± 8)	(0.20)	(0.12)	(0.20)	(0.32)	(0.46)	(0.69)
10	Tax Expense	-	-	-	-	-	-
11	Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	(0.20)	(0.12)	(0.20)	(0.32)	(0.46)	(0.69)
12	Extraordinary items (net of tax)	-	-	-	-	-	-
13	Net Profit / (Loss) for the period (11 ± 12)	(0.20)	(0.12)	(0.20)	(0.32)	(0.46)	(0.69)
14	Paid-up equity share capital (Face Value of Rs. 10/- each)	3,026.50	3,026.50	3,026.50	3,026.50	3,026.50	3,026.50
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	769.28
16.i	Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
	(b) Diluted	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
16.ii	Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
	(b) Diluted	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)



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(Rs. in Lakhs)

Standalone Statement of Assets and Liabilities		As at 30th September, 2018	As at 31st March, 2018
Particulars		Un-Audited	Audited
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	-	-
	Capital work-in-progress	-	-
	Other intangible assets	-	-
	Investments in subsidiaries, associates and joint ventures	-	-
	Financial assets		
	Investments	3,799.06	3,799.06
	Loans	-	-
	Other financial assets	-	-
	Income Tax assets (net)	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Sub-total - Non-Current Assets	3,799.06	3,799.06
2	Current assets		
	Inventories	-	-
	Financial assets		
	Investments	-	-
	Trade receivables	-	-
	Cash and cash equivalents	0.98	1.30
	Bank balances other than Cash and Cash equivalents above	-	-
	Loans, Current	-	-
	Other financial assets	19.18	19.18
	Other current assets	1.55	1.55
	Assets classified as held for sale	-	-
	Sub-total - Current Assets	21.71	22.03
	TOTAL - ASSETS	3,820.77	3,821.09
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share capital	3,026.50	3,026.50
	Other equity	768.96	769.28
	Sub-total - Shareholders' funds	3,795.46	3,795.78
2	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings, non-Current	-	-
	Provisions	-	-
	Income tax liabilities (net)	-	-
	Other non-current liabilities	-	-
	Sub-total - Non-current liabilities	-	-
3	Current liabilities		
	Financial liabilities		
	Borrowings, Current	20.00	20.00
	Trade payables, Current	-	-
	Other financial liabilities	-	-
	Other current liabilities	5.31	5.31
	Provisions	-	-
	Current tax liabilities (net)	-	-
	Sub-total - Current liabilities	25.31	25.31
	TOTAL - EQUITY AND LIABILITIES	3,820.77	3,821.09



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Notes:

- 1 The format of Quarterly results are prescribed in SEBI circular Ref. CIR/CFD/FAC/62/2016 dated July 05, 2016 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind - AS and Schedule III (Division II) of Companies Act, 2013 applicable to companies that are required to comply with IND-AS.
- 2 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 03, 2018. The Statutory Auditors have carried out a limited review of the above financial result.
- 3 Company has only one segment and hence no separate segment result has been given.
- 4 The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
- 5 This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

By order of the Board
For KAPPAC PHARMA LTD.



Director/Compliance Officer

Place : Ahmedabad

Date : 03rd November, 2018



RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050.
Tel.: 9820501848, 26419136, Email : rishisekhri@gmail.com

Independent Auditor's Review Report on Standalone Quarterly Financial Results and Year to Date results of the Company pursuant to Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
KAPPAC PHARMA LTD.

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **KAPPAC PHARMA LTD.** ("the Company"), for the quarter ended 30 September 2018 and the year to date results for the period 1 April 2018 to 30 September 2018 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and an analytical procedure 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, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RISHI SEKHRI AND ASSOCIATES.

Chartered Accountants

FRNo.:128216W

(CA RISHI SEKHRI)

Partner

MEMBERSHIP No.: 126656

Place: MUMBAI
Date: 03.11.2018

