SKYBIOTECH HEALTHCARE LIMITED

(Formerly Known as KAPIL COTEX LTD)

CIN: L21001MH1983PLC031114
REGD. OFFICE: GUT No. 05, Gevrai Tanda, Paithan Road, Chh. Sambhaji Nagar (Aurangabad) MH 431002
Website: www.kapilcotexlimited.com Email ID: kapilcotexlimited@yahoo.co.in

To,
BSE Limited – CRD
P.J. Towers, Dalal Street,
Fort, Mumbai-400001

Date: 10-11-2026

Script Code: *512036*

Sub: OUTCOME OF BOARD MEETING AND SUBMISSION OF QUARTERLY UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2026 AS PER REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015.

Dear Sir(s),

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we are pleased to submit the Unaudited Financial Results (Standalone) for the Quarter and half year ended 30th September, 2026 in the form of PDF which was also approved by the Board of Directors of the Company at their meeting held on Tuesday, 10th November, 2026.

You are requested to take on record the Unaudited Financial Results along with Limited Review Report for your reference and record.

Request you to please take the above details on record.

Thanking You,

Yours Faithfully,

FOR SKYBIOTECH HEALTHCARE LIMITED
(Formerly Known as Kapil Cotex Limited)



POONAM PRAKASH RATHI
Managing Director
DIN: 01274428

SPD & ASSOCIATES
CHARTERED ACCOUNTANTS

Head Office : 6 B, Matoshree, Jay Bhawani Sahakari Gruhnirman Sanstha, Garkheda, Chh. Sambhajinagar - 431 009 (MS)
Mobile : 9881856224, 7588027709, E-mail: spdassociates2020@gmail.com

Ref. No.

Date :- 10/11/2026

Independent Auditor's Limited Review Report on Quarter and Year to Date Unaudited Standalone Financial Results of the Company

To the Board of Directors of
M/s Skybiotech Healthcare Limited
(Formerly known as Kapil Cotex Limited)

1. We have reviewed the accompanying statement of unaudited financial results of **M/s Skybiotech Healthcare Limited** (Formerly known as Kapil Cotex Limited) (the "Company") for the quarter & the half year ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement"). The statement has been prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations") *.

2. The Company's Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures,

4. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, 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.

5. Based on our review conducted as above, 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 applicable Indian Accounting Standards ("Ind AS")

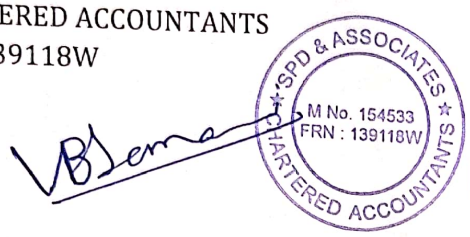
SPD & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ VB M No. 154533 FRN : 139118W

Belapur Branch :- At Post Belapur (BK), Tehsil Shrirampur, Dist. Ahilyanagar - 413 715 (MS)
Mumbai Branch :- Opp. Akashwani Kendra, Marve Road, Malad (West), Mumbai - 400 095 (MS)

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Specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **SPD AND ASSOCIATES**
CHARTERED ACCOUNTANTS
FRN: 139118W



(CA VENUGOPAL B. SOMANI)
Partner
Membership No. 154533

UDIN: 26154533CCDZHA5740

Date: November 10, 2026
Place: Chhatrapati Sambhajinagar

Scanned with OKEN Scanner

SKYBIOTECH HEALTHCARE LIMITED

(Formerly Known as KAPIL COTEX LIMITED)

Registered Office : Gut No.5, Geveral Tanda, Paithan Road. Chhatrapati Sambhajinagar, Maharashtra- 431002.
CIN No. L21001MH1983PLC031114
Telephone No.022- 49729336 web: www.kapilcotexlimited

STATEMENT OF STANDLONE UNAUDITED FINANCIAL RESULT

FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2026

RS. IN LAKHS

Particulars	Quarter ended 30 September 2026	Quarter ended 30 June 2026	Quarter ended 30 September 2025	Half year ended 30 September 2026	Half year ended 30 September 2025	Year Ended 31st March,2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations						
(a)Revenue from Operations	-	-	-	-	-	-
(b)Other Income	2.31	4.92	1.54	7.23	4.5	6.69
Total Income	2.31	4.92	1.54	7.23	4.5	6.69
2. Expenses				-	-	
(a) Cost of materials consumed	-		-	-	-	
,_(b) Purchases of stock- in- trade	-		-	-	-	
'.(c) Changes in inventories of finished goods, work-in1.progess and stock in trade	-		-	-	-	
(d)Excise Duty	-		-	-	-	
(e)Employee benefits expense	0.36	0.36	0.36	0.72	0.72	1.44
(f)Finance costs	-		-	-	-	
(g)Depreciation and amortisation expense	-	-	0.01	-	0.02	0.01
(h)Other expenses	0.19	4.16	0.00	4.35	4.08	11.24
Total Expenses	0.55	4.52	0.37	5.07	4.82	12.69
3 Profit before exceptional items and tax (1-2)	1.76	0.40	1.17	2.16	-0.32	(6.00)
4 Exceptional items	-		-	-	-	
5 Profit/(Loss) before tax	1.76	0.40	1.17	2.16	-0.32	(6.00)
6. Tax expenses / Deffered Tax	0	-	0	-	0	0.03
7 Profit/(Loss) for the period	1.76	0.4	1.17	2.16	-0.32	(6.03)
8. Other comprehensive income	1.76	8.33	-9.08	10.09	-2.4968	(16.65)
(a) (i)Items that will not be reclassified to profit or loss	2.34	11.11	-10.30	13.45	-2.5	(22.20)
(ii)Income tax relating to items that will not be reclassified to Profit or loss	-0.59	(2.78)	1.22	- 3.36	0.0032	5.55
(b) Items that will be reclassified to profit or loss	-		-	-	-	
9 Total comprehensive income for the period (7+8)	3.515	8.73	-7.91	12.25	-2.8168	(22.68)
10 Paid-Up Equity Share Capital (Face value of Share Rs.10)	191.5	191.50	191.5	191.5	191.5	191.50
11 Earnings Per Share (not annualised)						
Basic (Rs))	0.18	0.46	-0.41	0.64	-0.15	(1.18)
Diluted (Rs))	0.18	0.46	-0.41	0.64	-0.15	(1.18)

NOTES,

I. The above unaudited results for the Quarter and year to date for the period ended on 30.09.2026, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 10.11.2026 in terms of clause 33 of SEBI (Listing Obligation & Disclosure Requirments) Regulation 2015.

2. The figures of previous period have been regrouped wherever necessary.

3. There are no separate reportable segment at the entire operation of the company.

4.The entire operations of the Company relate to only one segment hence reporting as defined in AS 17 is not applicable.

5.The name of the Company has been changed on Ministry of Corporate Affairs (MCA) portal w.e.f. 07/11/2025. Now the company known as "Skybiotech Healthcare Limited", formerly known as "Kapil Cotex Limited". This name change is intimated to BSE on dated 08/11/2025. Final approval is in process.

By Order of the Board
For SKYBIOTECH HEALTHCARE LIMITED

PLACE: Chattrapati Sambhajinagar
DATE: 10-11-2026

POONAM RATHI
MANAGING DIRECTOR
Din : 01274428

SKYBIOTECH HEALTHCARE LIMITED

(Formerly Known as KAPIL COTEX LIMITED)

Registered Office : Gut No.5, Geverai Tanda, Paithan Road. Chhatrapati Sambhajinagar, Maharashtra- 431002.

CIN No. L21001MH1983PLC031114

Telephone No.022- 49729336

web:www.kapilcotexlimited

STATEMENT OF STANDALONE BALANCESHEET AS AT SEPTEMBER 30, 2026

Rs. In Lakhs

	Particulars		As at September 30, 2026	As at March 31, 2026
A	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital		191.50	191.50
	(b) Reserves and surplus		976.03	963.78
	(c) Money received against share warrants			
2	**Share application money pending allotment**			
3	**Non-current liabilities**			
	(a) Long-term borrowings			-
	(b) Deferred tax liabilities (net)		14.99	11.63
	(c) Other long-term liabilities			
	(d) Long-term provisions			
4	**Current liabilities**			
	(a) Short-term borrowings			
	(b) Trade payables			
	(a) Total outstanding dues of micro enterprises and small enterprises			
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises			
	(c) Other current liabilities		2.74	3.40
	(d) Short-term provisions		67.14	71.51
		TOTAL	**1,252.40**	**1,241.82**
B	**ASSETS**			
1	**Non-current assets**			
	(a) Property, Plant and equipment & Intangible Assets			
	(i) Tangible Assets		-	0.08
	(iii) Capital work-in-progress			
	(iv) Intangible assets under development			
	(v) Fixed assets held for sale			
	(b) Non-current investments		1,236.11	1,225.23
	(c) Deferred tax assets (net)			
	(d) Long-term loans and advances			
	(e) Other non-current assets			
2	**Current assets**			
	(a) Current investments			
	(b) Inventories			
	(c) Trade receivables			
	(d) Cash and cash equivalents		0.27	0.66
	(e) Short-term loans and advances			
	(f) Other current assets		16.02	15.85
		TOTAL	**1,252.40**	**1,241.82**

By Order of the Board
For SKYBIOTECH HEALTHCARE LIMITED

POONAM RATHI
MANAGING DIRECTOR
Din : 01274428

PLACE: Chattrapati Sambhajinagar
DATE: 10-11-2026

SKYBIOTECH HEALTHCARE LIMITED

(Formerly Known as KAPIL COTEX LIMITED)

Gut No.5, Geveral Tanda, Palthan Road. Chhatrapati Sambhajinagar, Maharashtra- 431002.

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 30TH SEPTEMBER, 2026

(Rs. In Lakhs) (Rs. In Lakhs)

PARTICULARS	30.09.2026		31.03.26	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
A. CASH FLOW FROM OPERATING ACTVITIES				
Net profit before tax & extraordinary Income		2.16		(6.00)
Adjustments:-				
Rental Income	-		-	
Depreciation & Preliminary Expenses Amortisation	0.08		-	
Dividend	(1.71)		(2.37)	
Capital Gain	(4.05)		(0.31)	
Interest Income	-		-	
Other Non Cash Adjustment	-		(22.20)	
Excess Provision W/off	0.48	(5.20)	0.55	(24.33)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(3.04)		(30.33)
Adjustments:-				
Increase in Sundry Creditors/Current Liabilities	(5.51)		11.77	
Increase/decrease in Sundry Debtors	-		-	
Other Current Assets (Loans & Advances)	(0.17)		0.28	
Net Flow before tax Adjustments	(5.68)		12.05	
Income Tax Paid/Credit	-	(5.68)	18.28	30.33
Cash Flow from Operating Activities	A	**(8.72)**	A	**-**
B. CASH FLOW FROM INVESTING ACTVITIES				
Interest/Commission Income	-		-	
Capital Gain	4.05		0.31	
Dividend Income	1.71		2.37	
Investment in Shares	2.57		(0.45)	
Cash flow from Investing Activities	B	**8.33**	B	**2.23**
C. CASH FLOW FROM FINANCING ACTVITIES				
Securities Premium	-		-	
Share Issue Expenses	-		-	
Share Capital	-		-	
	C	-	C	-
Net Increase/Decrease in Cash & Cash Equivalents	A+B+C	**(0.39)**	A+B+C	**2.23**
Opening Balance of Cash & Cash Equivalents		**0.66**		**(1.57)**
Closing Balance of Cash & Cash Equivalents		**0.27**		**0.66**

FOR SKYBIOTECH HEALTHCARE LIMITED

Rathi

(Poonam Rathi)

(MANAGING DIRECTOR)

DIN no. 01274428

SPD & ASSOCIATES
CHARTERED ACCOUNTANTS

Head Office : 6 B, Matoshree, Jay Bhawani Sahakari Gruhnirman Sanstha, Garkheda, Chh. Sambhajinagar - 431 009 (MS)
Mobile : 9881856224, 7588027709, E-mail: spdassociates2020@gmail.com

Ref. No.

Date :- 10/11/2026

Independent Auditor's Limited Review Report on Quarterly unaudited Consolidated Financial Results of the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To the Board of Directors of
M/s Skybiotech Healthcare Limited
(Formerly known as Kapil Cotex Limited)

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **M/s Skybiotech Healthcare Limited** (Formerly known as Kapil Cotex Limited) (the Holding) and its subsidiary;(the Holding and its Subsidiary together referred as Group) for the quarter & the half year ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement"). The statement has been prepared by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations") *.

2. The Holding Company's Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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 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 the Standards on Auditing specified under Section 143(10) of the Act, 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.

4. The Statement includes the result of the following entities:

   Holding company:
   M/s Skybiotech Healthcare Limited
   (Formerly known as Kapil Cotex Limited)

   Subsidiary Company
   Skybiotech Life Sciences Private Limited.

SPD & ASSOCIATES
M No. 154533
FRN : 139118W
CHARTERED ACCOUNTANTS

Belapur Branch :- At Post Belapur (BK), Tehsil Shrirampur, Dist. Ahilyanagar - 413 715 (MS)
Mumbai Branch :- Opp. Akashwani Kendra, Marve Road, Malad (West), Mumbai - 400 095 (MS)

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

6. The accompanying statement includes unaudited interim financial results and other financial information in respect of one subsidiary whose unaudited Interim Financial result reflects total revenue of Rs. 103.89 Lakhs, Net Profit (Loss) after Tax of Rs. (81.68) Lakhs for the quarter ended on 30th September, 2026 as considered in statement, which have been reviewed by their independent Auditors.

   Our conclusion on the statement in respect of the above matter is not modified with respect to our reliance on the work done and the report of the other auditor and the financial results certified by the management.

For **SPD AND ASSOCIATES**
CHARTERED ACCOUNTANTS
FRN: 139118W

SPD & ASSOCIATES * CHARTERED ACCOUNTANTS * M No. 154533 FRN : 139118W

(CA VENUGOPAL B. SOMANI)
Partner
Membership No. 154533

UDIN: 26154533KQSKPQ1968

Place: Chhatrapati Sambhajinagar
Date : November 10, 2026

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SKYBIOTECH HEALTHCARE LIMITED

(Formerly Known as KAPIL COTEX LIMITED)

Registered Office : Gut No.5, Geveral Tanda, Paithan Road. Chhatrapati Sambhajinagar, Maharashtra- 431002.
CIN No. L21001MH1983PLC031114
Telephone No.022- 49729336
web: www.kapilcotexlimited

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULT

FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2026

RS. IN LAKHS

Particulars	Quarter ended 30 Sept 2026	Quarter ended 30 June 2026	Quarter ended 30 September 2025	Half year ended 30 September 2026	Half year ended 30 September 2025	Year Ended 31st March,2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations						
(a)Revenue from Operations	103.89	49.31	191.65	153.20	430.47	709.78
(b)Other Income	8.48	6.08	3.98	14.56	7.44	30.60
Total Income	112.37	55.39	195.63	167.76	437.91	740.38
2. Expenses				-	0.00	
(a) Cost of materials consumed	51.09	30.40	33.34	81.49	157.59	309.44
(b) Purchases of stock- in- trade	-		0.00	-	0.00	
(c) Changes in inventories of finished goods, work-in1.progess and stock in trade	- 12.23	(13.00)	59.65	- 25.23	44.43	81.53
(d)Excise Duty	-		0.00	-	0.00	
(e)Employee benefits expense	45.24	38.50	57.44	83.74	96.34	176.25
(f)Finance costs	0.43	0.37	0.47	0.80	1.18	2.11
(g)Depreciation and amortisation expense	10.61	10.61	11.84	21.22	23.81	47.86
(h)Other expenses	97.15	45.87	63.85	143.02	147.39	289.85
Total Expenses	192.29	112.75	226.59	305.04	470.74	907.04
3 Profit before exceptional items and tax (1-2)	(79.92)	(57.36)	-30.97	(137.28)	-32.84	(166.66)
4 Exceptional items	0		0.00	-	0.00	
5 Profit/(Loss) before tax	(79.92)	(57.36)	-30.97	(137.28)	-32.84	(166.66)
6. Tax expenses / Deffered Tax	0	-	0.00	-	0.00	54.98
7 Profit/(Loss) for the period	-79.92	-57.36	-30.97	-137.28	-32.84	-111.68
8. Other comprehensive income	1.76	8.33	-9.08	10.09	-2.50	-16.65
(a) (i)Items that will not be reclassified to profit or loss	2.34	11.11	-10.30	13.45	-2.50	(22.20)
(ii)Income tax relating to items that will not be reclassified to Profit or loss	- 0.59	(2.78)	1.22	- 3.36	0.00	5.55
(b) Items that will be reclassified to profit or loss	0		0.00	-	0.00	
9 Total comprehensive income for the period (7+8)	(78.17)	(49.03)	-40.05	(127.20)	-35.34	(128.33)
(i) Owner of the Company	- 55.72	(33.15)	-24.63	- 104.75	-26.40	(99.27)
(ii) Non Controlling Interest	- 22.45	-15.88	-8.84	- 22.45	-8.94	(29.06)
10 Paid-Up Equity Share Capital (Face value of Share Rs.10)	191.5	191.50	191.50	191.5	191.50	191.50
11 Earnings Per Share (not annualised)						
Basic (Rs))	-2.91	(1.73)	-1.29	-5.47	-1.38	(6.70)
Diluted (Rs))	-2.91	(1.73)	-1.29	-5.47	-1.38	(6.70)

NOTES,

I. The above unaudited results for the Quarter and year to date for the period ended on 30.09.2026, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 10.11.2026 in terms of clause 33 of SEBI (Listing Obligation & Disclosure Requirments) Regulation 2015.

2. The figures of previous period have been regrouped wherever necessary.

3. There are no separate reportable segment at the entire operation of the company.

4.The entire operations of the Company relate to only one segment hence reporting as defined in AS 17 is not applicable.

5.The name of the Company has been changed on Ministry of Corporate Affairs (MCA) portal w.e.f. 07/11/2025. Now the company known as "Skybiotech Healthcare Limited", formerly known as "Kapil Cotex Limited". This name change is intimated to BSE on dated 08/11/2025. Final approval is in process.

By Order of the Board
For SKYBIOTECH HEALTHCARE LIMITED

Rathi

POONAM RATHI
MANAGING DIRECTOR
Din : 01274428

PLACE: Chattrapati Sambhajinagar
DATE: 10-11-2026

SKYBIOTECH HEALTHCARE LIMITED

(Formerly Known as KAPIL COTEX LIMITED)

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CIN No. L21001MH1983PLC031114

Telephone No.022- 49729336

web:www.kapilcotexlimited

STATEMENT OF CONSOLIDATED BALANCESHEET AS AT 30th SEPTEMBER 2026

Rs. In Lakhs

	Particulars	As at September 30, 2026	As at March 31, 2026
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	191.50	191.50
	(b) Other Equity	-	-
	(c) Reserves and surplus	518.92	607.87
	(d) Money received against share warrants	-	-
	(e) Minority Interest	87.56	125.92
2	**Share application money pending allotment**		
3	**Non-current liabilities**		
	(a) Long-term borrowings	903.14	824.85
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
4	**Current liabilities**		
	(a) Short-term borrowings	15.45	16.67
	(b) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	-	-
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	106.71	84.98
	(c) Other current liabilities	30.88	10.30
	(d) Short-term provisions	84.35	81.98
	TOTAL	**1,938.52**	**1,944.07**
B	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and equipment & Intangible Assets		
	(i) Tangible Assets	816.09	837.29
	(iii) Capital work-in-progress	-	-
	(iv) Intangible assets	4.37	4.48
	(v) Intangible assets under development	313.07	313.07
	(vi) Fixed assets held for sale	-	-
	(b) Non-current investments	235.15	224.26
	(c) Deferred tax assets (net)	149.39	152.76
	(d) Long-term loans and advances	249.72	249.29
	(e) Other non-current assets	14.56	30.40
2	**Current assets**		
	(a) Current investments	-	-
	(b) Inventories	111.06	80.09
	(c) Trade receivables	34.96	110.79
	(d) Cash and cash equivalents	-7.41	-59.44
	(e) Short-term loans and advances	1.55	1.08
	(f) Other current assets	16.02	-
	TOTAL	**1,938.52**	**1,944.07**

By Order of the Board

For SKYBIOTECH HEALTHCARE LIMITED

Rathi

POONAM RATHI

MANAGING DIRECTOR

PLACE: Chattrapati Sambhajinagar

DATE: 10-11-2026

SKYBIOTECH HEALTHCARE LIMITED

(Formerly Known as KAPIL COTEX LIMITED)

Registered Office : Gut No.5, Geverai Tanda, Paithan Road, Chhatrapati Sambhajinagar, Maharashtra- 431002.

CIN No. L21001MH1983PLC031114

STATEMENT OF CONSOLIDATED CASHFLOW AS AT 30TH SEPTEMBER 2026

Rs. In Lakhs

Particulars	As at September 30, 2026	As at March 31, 2026
Cash Flow from operating activities		
Net Profit after tax	-137.40	(166.66)
Adjustment for:		
- Depreciation and amortization expense	21.30	47.86
- Finance Cost	28.48	2.11
- (Profit) / Loss on Sale/Disposal of assets	-	-
- Capital Gain	-4.05	-0.31
- Interest & Dividend received	-1.71	-2.38
- Other Non Cash Adjustment	0.49	-21.64
Operating profit before working capital changes	**-92.89**	**-141.02**
		-
(Increase) / Decrease in Other Non Current asset	-0.39	12.75
(Increase) / Decrease in Inventories	-30.98	79.26
(Increase) / Decrease in Trade receivables	96.32	-68.33
(Increase) / Decrease in Other Current Assets	-59.49	-
(Increase) / Decrease in other financial assets	-	-
Increase / (Decrease) in Provisions	4.11	13.54
Increase / (Decrease) in Trade Payables	16.22	40.94
Increase / (Decrease) in Other Financial Liabilities/Long Term Liabilities	-	-
Increase / (Decrease) in Deferred tax liabilities	-	-
Increase / (Decrease) in Other Current Liabilities	0.80	-
Increase / (Decrease) in Other Non Current Liabilities		-88.72
Cash generated from operations	**26.59**	**-10.56**
Taxes paid	-	-
Net cash from operating activities	**-66.30**	**-151.58**
Cash flow from Investing activities		
Purchase & Net Investment in Mutual Fund	-	-0.22
Interest/Commission Income	-	-
Dividend Income	1.71	2.38
Capital Gain	4.05	0.31
Investment in Shares	2.57	-0.45
Proceeds / (Repayment) of Other Financial Assets/Long Term Liabilities	-	
Net Cash flow from investing activities	**8.33**	**2.02**
Cash flow from financing activities		
Proceeds from issuance of Share Capital including share premium	-	-
Proceeds / (Repayment) from / of long term borrowings	80.88	119.13
Proceeds / (Repayment) from / of short term borrowings (Above)	1.22	-
Interest paid	28.25	-2.10
Net Cash flow from Financing Activities	**110.35**	**117.03**
Increase / (Decrease) in cash and cash equivalents	**52.37**	**-32.53**
Cash and cash equivalents at beginning of the year	**-59.44**	**-26.91**
Cash and cash equivalents at end of the year	**-7.07**	**-59.44**

By Order of the Board

For SKYBIOTECH HEALTHCARE LIMITED

Rathi

POONAM RATHI

MANAGING DIRECTOR

Place: Chhatrapati Sambhajinagar

Date: 10-11-2026