

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: 14/08/2026

Script Code: 512036

Sub: OUTCOME OF BOARD MEETING.

Ref: Regulation 30(6) & 30(2) of (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In pursuance of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 ('Listing Regulations'), please be informed that the Board of Directors at its meeting held on today i.e., Friday, August 14, 2026, considered and approved the Un-Audited Financial Results (Standalone and Consolidated) for the Quarter ended on June 30, 2026 and took on record the Limited Review Report issued by the Statutory Auditors of the Company.

The aforesaid Board Meeting commenced at 05:00 PM and concluded at 08:45 PM on August 14, 2026.

Please take the same on your record and oblige.

Thanking You,

Yours Faithfully,

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



POONAM PRAKASH RATHI
Managing Director
DIN: 01274428

Encl.: As above

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.

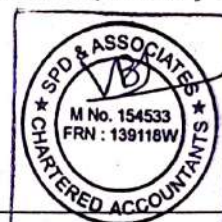
Date :- 14/08/2026

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
SKYBIOTECH HEALTHCARE LIMITED
(Formerly Known as KAPIL COTEX LIMITED)

We have reviewed the accompanying statement of unaudited financial results of **SKYBIOTECH HEALTHCARE LIMITED (Formerly Known as KAPIL COTEX LIMITED)** (the "Company") for the quarter ended June 30, 2026 and year to date from April 01, 2026 to June 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") *.

1. 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.
2. 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,
3. 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. 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")



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)

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: 26154533JMGUDY9167

Date : August 14, 2026

Place: Chhatrapati Sambhajinagar

SKYBIOTECH HEALTHCARE LIMITED
(Formerly Known as KAPIL COTEX LIMITED)

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

CIN: L17100MH1983PLCO31114 Tel No.022- 49729336 web: www.kapilcotexlimited

STATEMENT OF

STANDLONE AUDITED FINANCIAL RESULT FOR THE QUARTER ENDED

30th JUNE,2026

RS. IN LAKHS EXCEPT EPS

Particulars	Quarter ended 30th June, 2026	Quarter ended 31st March, 2026	Quarter ended 30th June, 2025	Year Ended 31st March, 2026
	Unaudited	Audited	Unaudited	Audited
1. Income from Operations				
(a) Revenue from Operations	-	-	-	-
(b) Other Income	4.92	2.27	2.96	6.69
Total Income	4.92	2.27	2.96	6.69
2. Expenses				
(a) Cost of materials consumed		-	-	-
(b) Purchases of stock-in-trade		-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock in trade		-	-	-
(d) Excise Duty		-	-	-
(e) Employee benefits expense	0.36	0.36	0.36	1.44
(f) Finance costs		-	-	-
(g) Depreciation and amortisation expense	0.00	-0.02	0.01	0.01
(h) Other expenses	4.16	1.20	4.08	11.24
Total Expenses	4.52	1.54	4.45	12.69
3 Profit before exceptional items and tax (1-2)	0.40	0.73	-1.49	-6.00
4 Exceptional items		-	-	-
5 Profit/(Loss) before tax	0.40	0.73	-1.49	-6.00
6. Tax expenses / Deferred Tax	0.00	0.03	0.00	0.03
7 Profit/(Loss) for the period	0.40	0.70	-1.49	-6.03
8. Other comprehensive income	8.33	-26.29	6.58	-16.65
(a) (i) Items that will not be reclassified to profit or loss	11.11	-33.55	7.80	-22.20
(ii) Income tax relating to items that will not be reclassified to Profit or loss	-2.78	7.26	-1.22	5.55
(b) Items that will be reclassified to profit or loss			-	-
9 Total comprehensive income for the period (7+8)	8.73	-25.59	5.09	-22.68
10 Paid-Up Equity Share Capital (Face value of Share Rs.10)	191.50	191.50	191.50	191.50
11 Earnings Per Share (not annualised)				
Basic (Rs))	0.46	-1.34	0.27	-1.18
Diluted (Rs))	0.46	-1.34	0.27	-1.18

NOTES,

- The above unaudited results for the Quarter ended on 30/06/2026, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 14/08/2026 in terms of clause 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015. The Statutory Auditor have carried out a limited review of the result for the Quarter ended June 30th, 2026 and have expressed an unqualified opinion.
- The figures of previous period have been regrouped wherever necessary.
- There are no separate reportable segment at the entire operation of the company.
- 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.
- The entire operations of the Company relate to only one segment, hence reporting as defined in AS 17 is not applicable.

Place: Chhatrapati Sambhajnagar

DATE: 14-08-2026

By Order of the Board
For SKYBIOTECH HEALTHCARE LIMITED
(Formerly Known as KAPIL COTEX LIMITED)



Rathi
POONAM RATHI
MANAGING DIRECTOR
DIN No. 01274428

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 :- 14/08/2026

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
SKYBIOTECH HEALTHCARE LIMITED
(Formerly Known as KAPIL COTEX LIMITED)

1. We have reviewed the accompanying statement of unaudited consolidated financial results of 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 June 30, 2026 and year to date from April 01, 2026 to June 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:

SKYBIOTECH HEALTHCARE LIMITED
(Formerly Known as KAPIL COTEX LIMITED)

Subsidiary Company

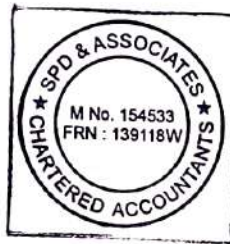
SKYBIOTECH LIFE SCIENCES PRIVATE LIMITED.



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. 50.47 Lakhs, Net Profit (Loss) after Tax of Rs. (57.76) Lakhs for the quarter ended on 30th June, 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



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

UDIN: 26154533YDEEAK2540

Place: Chhatrapati Sambhajnagar
Date : August 14, 2026

SKYBIOTECH HEALTHCARE LIMITED
(Formerly Known as KAPIL COTEX LIMITED)

Reg Office : Gut No.5, Geverai Tanda, Paithan Road. Chhatrapati Sambhaji Nagar, Maharashtra- 431002.

CIN: L17100MH1983PLCO31114

Telephone No.022- 49729336

web: www.kapilcotexlimited

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULT

FOR THE

QUARTER ENDED 30th JUNE, 2026

RS. IN LAKHS EXCEPT EPS

Particulars	Quarter ended 30th June, 2026	Quarter ended 31st March, 2026	Quarter ended 30th June, 2025	Year Ended 31st March, 2026
	Unaudited	Audited	Unaudited	Audited
1. Income from Operations				
(a) Revenue from Operations	49.31	183.04	238.82	709.78
(b) Other Income	6.08	15.31	3.46	30.60
Total Income	55.39	198.35	242.28	740.38
2. Expenses				
(a) Cost of materials consumed	30.40	96.95	124.25	309.44
(b) Purchases of stock- in- trade				
(c) Changes in inventories of finished goods, work-in-progress and stock in trade	-13.00	37.10	-15.22	81.53
(d) Excise Duty				
(e) Employee benefits expense	38.50	43.45	38.90	176.25
(f) Finance costs	0.37	0.49	0.71	2.11
(g) Depreciation and amortisation expense	10.61	12.15	11.97	47.86
(h) Other expenses	45.87	93.57	83.54	289.85
Total Expenses	112.75	283.71	244.15	907.04
3 Profit before exceptional items and tax (1-2)	-57.36	-85.36	-1.87	-166.66
4 Exceptional items				
5 Profit/(Loss) before tax	-57.36	-85.36	-1.87	-166.66
6. Tax expenses / Deferred Tax	0.00	54.98	0.00	54.98
7 Profit/(Loss) for the period	-57.36	-30.38	(1.87)	-111.68
8. Other comprehensive income	8.33	-26.29	6.58	-16.65
(a) (i) Items that will not be reclassified to profit or loss	11.11	-33.55	7.80	-22.20
(ii) Income tax relating to items that will not be reclassified to Profit or loss	-2.78	7.26	-1.22	5.55
(b) Items that will be reclassified to profit or loss				
9 Total comprehensive income for the period (7+8)	-49.03	-56.67	4.71	-128.33
Total comprehensive income attributable to:				
(i) Owners of Company	-33.15	-48.11	-1.77	-99.27
(ii) Non Controlling Interest	-15.88	-8.56	-2.94	-29.06
10 Paid-Up Equity Share Capital (Face value of Share Rs.10)	191.50	191.50	191.50	191.50
11 Earnings Per Share (not annualised)				
Basic (Rs))	-2.56	-2.96	0.25	-6.70
Diluted (Rs))	-2.56	-2.96	0.25	-6.70

NOTES,

- The above unaudited results for the Quarter ended on 30/06/2026, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 14/08/2026 in terms of clause 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015. The Statutory Auditor have carried out a limited review of the result for the Quarter ended June 30th, 2026 and have expressed an unqualified opinion.
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- 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.
- The entire operations of the Company relate to only one segment, hence reporting as defined in AS 17 is not applicable.

Place: Chhatrapati Sambhajnagar

DATE: 14-08-2026

By Order of the Board
For SKYBIOTECH HEALTHCARE LIMITED
(Formerly Known as KAPIL COTEX LIMITED)



Poonam Rathi

POONAM RATHI
MANAGING DIRECTOR
DIN No. 01274428