

Caprolactam Chemicals Limited  
CIN No. L24110MH1988PLC049683  
**ADDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH 2021**

PART I	PARTICULARS	(Rs. In Lacs)			
		Quarter Ended		Year Ended	
		(Audited) 31-03-2021	(Unaudited) 31-12-2020	Audited 31-03-2020	(Audited) 31-03-2021
1	Revenue From Operation	159,510	250,614	98,727	630,906
	Revenue from Operations	3,575	2,337	5,109	9,316
	Other Income	163,085	252,951	103,836	640,222
	<b>Total Income</b>				<b>656,966</b>
2	Expenses				
(a)	Cost of materials consumed	1,210	0,509	1,597	1,242
(b)	Purchase of stock-in Trade	0,000	0,000	0,000	0,000
(b)	Change in inventories of finished goods, work-in-progress and stock-in-trade	-0,359	0,000	0,015	-0,359
(c)	Employee benefits expenses	5,513	6,606	6,146	22,586
(d)	Finance Costs	6,728	7,920	7,848	29,735
(e)	Depreciation, depletion and amortisation expenses	35,769	24,992	18,010	106,550
(f)	Other expenses				
(1)	Electricity	40,508	31,395	41,863	110,438
(2)	Labour Charges	32,645	39,020	23,766	123,027
(3)	Repair	16,897	5,679	22,195	36,051
(4)	Utility	6,849	2,827	3,235	16,789
(5)	Spares Tools	4,551	12,745	11,654	25,571
(6)	Other expenses	21,439	32,090	3,985	79,467
	<b>Total other expenses</b>	<b>122,889</b>	<b>123,756</b>	<b>106,698</b>	<b>391,343</b>
	<b>Total expenses</b>	<b>171,750</b>	<b>163,783</b>	<b>140,314</b>	<b>551,097</b>
3	Profit / (Loss) before exceptional items and tax	-8,665	89,168	-36,478	89,125
4	Exceptional Items	0,000	0,000	0,000	0,000
5	Profit before tax	-8,665	89,168	-36,478	89,125
6	Tax expense				
	Current tax	27,130	0,000	31,670	27,130
	Deferred tax	-3,062	0,000	-0,984	-3,062
	<b>Total tax expenses</b>	<b>24,068</b>	<b>0,000</b>	<b>30,686</b>	<b>24,068</b>
	<b>Net Profit Loss after Tax</b>	<b>-32,733</b>	<b>89,168</b>	<b>-67,164</b>	<b>65,057</b>
7	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0,000	0,000	0,000	0,000
8	<b>Net Profit Loss for the period from continuing operations</b>	<b>-32,733</b>	<b>89,168</b>	<b>-67,164</b>	<b>65,057</b>
9	Profit (Loss) from discontinued operations before tax	0,000	0,000	0,000	0,000
10	Tax expense of discontinued operations	0,000	0,000	0,000	0,000



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11	Profit (loss) from discontinued operations before tax	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
12	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
13	Net Profit (loss) for the period	-32.733	89.168	-67.164	65.057	95.111			
14	Other Comprehensive Income net of taxes	0.000	0.000	0.000	0.000	0.000			
15	Total Comprehensive Income for the period	-32.733	89.168	-67.164	65.057	95.111			
16	Total profit or loss, attributable to	0.000	0.000	0.000	0.000	0.000			
17	Profit or loss, attributable to owners of parent	0.000	0.000	0.000	0.000	0.000			
18	Total profit or loss, attributable to non-controlling interests	0.000	0.000	0.000	0.000	0.000			
19	Total Comprehensive Income for the period attributable to	0.000	0.000	0.000	0.000	0.000			
20	Comprehensive income for the period attributable to owners of parent	0.000	0.000	0.000	0.000	0.000			
21	Total Comprehensive Income for the period attributable to owners of parent non-controlling interests	0.000	0.000	0.000	0.000	0.000			
22	Details of equity share capital								
	Paid-up Equity share Capital	460.000	460.000	460.000	460.000	460.000			
	Face Value of equity share capital	10.000	10.000	10.000	10.000	10.000			
23	Details of debt securities								
24	Reserve excluding Revaluation Reserves					-51.986			-110.403
25	Earning per share								
26	Earnings per equity share for continuing operations								
	Basic earnings (loss) per share from continuing operations	-0.712	1.938	-1.460	1.414	2.068			
	Diluted earnings (loss) per share from continuing operations	-0.712	1.938	-1.460	1.414	2.068			
27	Earnings per equity share for discontinued operations								
	Basic earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000	0.000			
	Diluted earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000	0.000			
28	Earnings per equity Share								
	Basic earning (loss) per share from continuing and discontinued operations	-0.712	1.938	-1.460	1.414	2.068			
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.712	1.938	-1.460	1.414	2.068			
30	Debt equity ratio	0.000	0.000	0.000	0.000	0.000			
31	Debt service coverage ratio	0.000	0.000	0.000	0.000	0.000			
32	Interest coverage ratio	0.000	0.000	0.000	0.000	0.000			



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33 Disclosure of notes on finance results


<p>1) The results of the quarter ended 31st March, 2021 &amp; year ended 31st March, 2021 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th June, 2021</p>
<p>2) The Company has adopted the Indian Accounting Standards (Ind AS) from 1st April 2017 and these financial results have been prepared in accordance with the Companies (Indian Accounting Standards ) Rule, 2015 ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.</p>
<p>3) The format of unaudited quarterly results as prescribed by SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November 2015 has been modified to comply with the requirements of SEBI Circular dated 5th July 2016, Ind AS and Schedule III to the Companies Act, 2013.</p>
<p>4) As the Company's business activity falls within a single significant business segment, viz. " Manufacturing" no separate segment information is enclosed.</p>
<p>5) There is no investors complain pending with the company.</p>
<p>6) Previous Year Figures have been regrouped wherever necessary.</p>


FOR AND BEHALF OF THE BOARD OF DIRECTORS

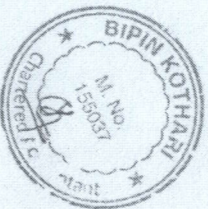
Company Secretary

Place: Mahad

Date: 30/06/2021

  
Bipin Kothari  
M. No. A38116  
Chartered I.C.

  
Mrs. Zaver S Bhangshali  
Managing Director



CAPROLACTAM CHEMICALS LIMITED

(Amount in Rs. in lacs)

Standalone Statement of Assets and Liabilities		Period ended As at	Period ended As at
Particulars		31-03-2021	31-03-2020
		Audited	Audited
<b>ASSETS</b>			
<b>1 Non-current assets</b>			
Property, plant and equipment		549,738	607,069
Capital work-in-progress			
Investment property			
Goodwill			
Other intangible assets			
Intangible assets under development			
Biological assets other than bearer plants			
Investments accounted for using equity method			
<b>Non-current financial assets</b>			
Non-current investments			
Tradereceivable, non-current			
Loans, non-current			
Other non-current financial assets		12,582	13,455
<b>Total non-current financial assets</b>			
Deferred tax assets(net)		-20,262	-23,323
Other non-current assets			
<b>Total non-current assets</b>		542,058	597,201
<b>2 Current assets</b>			
Inventories		10,744	8,227
<b>Current financial assets</b>			
Current investments			
Trade receivables		47,043	30,001
Cash and cash equivalents		15,989	15,393
Bank balance other than cash and cash equivalents		36,046	18,408
loans, current		0,000	
Other current financial assets		0,000	1,900
<b>Total Current financial assets</b>		99,078	65,702
Current tax assets (net)		26,874	
Other current assets		20,577	16,566
<b>Total current assets</b>		157,273	90,495
<b>3 Non-current assets classified as held for sale</b>			
Regulatory deferral account debit balances and related deferred tax assets			
<b>Total assets</b>		699,331	687,696
<b>EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
Equity attributable to owners of parent			
Equity shares		460,000	460,000



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Other equity	-51,986	-110,403
<b>Total equity attributable to owners of parent</b>	<b>408,014</b>	<b>349,597</b>
Non controlling interest		
	<b>Total equity</b>	<b>349,597</b>
<b>2 Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Non-current financial liabilities</b>		
Borrowings, non-current		
Trade payables, non-current		
Other non-current financial liabilities		
<b>Total non-current financial liabilities</b>		
Provisions, non-current		
Deferred tax liabilities (net)		
Deferred government grants, Non-current		
<b>Total non-current liabilities</b>		
<b>Current liabilities</b>		
<b>Current financial liabilities</b>		
Borrowings, current	215,000	244,715
Trade payables, current	40,007	50,215
Other current financial liabilities	0,000	6,922
<b>Total current financial liabilities</b>	<b>255,007</b>	<b>301,852</b>
Other current liabilities	9,180	4,577
Provisions, current	0,000	0,000
Current tax liabilities (net)	27,130	31,670
Deferred government grants, current		
<b>Total current liabilities</b>	<b>291,317</b>	<b>338,099</b>
<b>3 Liabilities directly associated with assets in disposal group classified as held for sale</b>		
<b>4 Regulatory deferral account credit balances and related deferred tax liability</b>		
<b>Total liabilities</b>	<b>291,317</b>	<b>338,099</b>
<b>Total equity and liabilities</b>	<b>699,331</b>	<b>687,696</b>

**Disclosure of notes on assets and liabilities**

1. The results of the quarter ended 31st March, 2021 & year ended 31st March 2021 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th June, 2021.

2. Previous Year Figures have been regrouped wherever necessary.

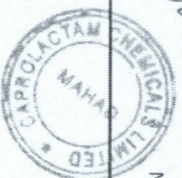
Place: Mahad

Company Secretary

FOR GAROLACTAM CHEMICALS LIMITED

Date: 30/06/2021 Dolly Dipen Shah M.No. A38116

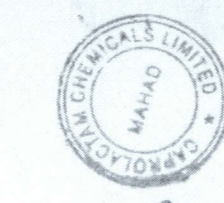
MANAGING DIRECTOR



**CARPOLACTAM CHEMICALS LIMITED**  
Cash Flow Statement for the period ended 31.03.2021

Particulars	March 31, 2021	March 31, 2020
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit before tax as per Statement of Profit and Loss	89,125	125,796
Adjustment for:		
Depreciation/ Amortisation	106,550	102,271
Profit on sale of Motor Car	.....	.....
Interest Expenses	29,735	29,861
Interest Income	.....	.....
<b>Operating Profit before Working Capital Changes</b>	<b>225,410</b>	<b>257,930</b>
Adjusted for:		
(Increase)/Decrease in Other Current Assets (Excluding Advance Tax)	(4,012)	36,697
(Increase)/Decrease in Inventories	(2,517)	0,984
(Increase)/Decrease in Trade Receivables	(17,042)	(76,018)
(Increase)/Decrease in Other Current Financial Assets	1,900	9,615
(Increase)/Decrease in Other Non Current Assets	0,873	(17,665)
Increase/(Decrease) in Trade Payables	(10,207)	(30,312)
Increase/(Decrease) in Other Financial Liabilities	(6,922)	(2,565)
Increase/(Decrease) in Other Current Liabilities	4,603	2,867
Cash generated from Operations	152,086	230,531
Taxes refund / (paid) - (net)	65,182	12,500
<b>Net Cash from/(used in) Operating Activities (A)</b>	<b>217,268</b>	<b>243,031</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Fixed Assets	(49,219)	(72,559)
Sale of Fixed Assets	.....	.....
Loans & Advances	.....	.....
Other Non Current Financial Assets	.....	(0,789)
Non Current Investments	.....	.....
Current Investments	.....	.....
Interest Received	.....	.....
<b>Net Cash from Investing Activities (B)</b>	<b>(49,219)</b>	<b>(73,348)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Long term borrowings	.....	.....
Short Term Borrowings	(29,715)	(82,930)
Inter Corporate Deposit	.....	(30,000)
Increase in capital	.....	.....
Interest Paid	(20,735)	(29,961)
.....	(59,450)	(1,42,791)
<b>Net Cash from Financing Activities (C)</b>	<b>18,235</b>	<b>1,892</b>
<b>Net cash and cash equivalents (A + B + C)</b>	<b>33,801</b>	<b>31,509</b>
<b>Cash and cash equivalents at beginning of the period</b>	<b>52,036</b>	<b>33,601</b>
<b>Cash and cash equivalents at end of the period</b>	<b>85,837</b>	<b>65,110</b>
<b>Notes:</b>		
1. Cash flow statement has been prepared under indirect method as set out in line no 7 as per the Companies (Indian Accounting Standards) Rule, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rule, 2016		
2. Previous years figures have been restated and restated wherever necessary.		
3. Figures in bracket indicates cash outflow.		
4. Composites of cash and cash equivalents at the year end comprise of:		
	March 31, 2021	March 31, 2020
Balance with bank	35,692	18,194
Fixed deposits	13,869	15,393
Cash on hand	4,475	6,305
	52,036	33,891

As per our attached report of even date for Bipin Kohari and associates Chartered Accountants  
Membership No:155937  
Date: 30.06.2021  
Place : Mahad



For and on behalf of the Board of Directors of Carpolactam Chemicals Limited  
Mr. Z. S. Bhatnagar  
Managing Director  
Director  
Company Secretary  
Pooja Divach Shah  
M.No.: A38116