



PULINDRA PATEL & CO.
CHARTERED ACCOUNTANTS

Office No. A-1004, Paras Business Center, Kasturba Road No.1, Near Borivali Station East,
Borivali East, Mumbai -400 066,
Office (Tel) +022-28069664,022-22056233,022-68844594,+91-9322268243,Office (M) +91-9619908533
Email : caoffice@pulindrapatel.com, pulindra_patel@hotmail.com

Review Report to
The Board of Directors,
Caprolactam Chemicals Limited
Plot No. B-31, M.I.D.C.- Mahad,
Taluka – Mahad,
Dist Raigad – 402302

We have reviewed the quarterly unaudited standalone financial results of CAPROLACTAM CHEMICALS LIMITED (the company) for the, Quarter ended June 30 2022 (the “Statement”) attached herewith, 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/62/2006 dated 5th July, 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 accordance with the revised standard on Review Engagement (SRE) 2410 ‘Review of Interim Financial Information performed by the Independent Auditor of the Entity’ issued the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as about whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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 of unaudited financial results 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.

Yours faithfully,
For PULINDRA PATEL & CO.
Chartered Accountants
FRN No. 0115187W

Pulindra Patel
(Pulindra Patel)

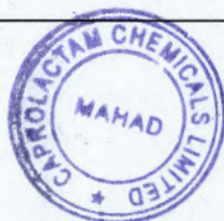
Proprietor
Membership No. 048991
UDIN: 22048991AOYARJ2516



Place : Mumbai
Date : 13th August,2022

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022

PART I	PARTICULARS	(Rs. In Lacs)			
		Quarter Ended			Year Ended
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		30-06-2022	31-03-2022	30-06-2021	31-03-2022
1	Revenue From Operation				
	Revenue from Operations	274.65	62.82	90.97	206.88
	Other Income	0.90	16.11	0.10	40.56
	Total Income	275.55	78.93	91.07	247.44
2	Expenses				
(a)	Cost of materials consumed	1.98	13.95	9.03	55.43
	Purchase of stock-in trade	-	-	-	-
(b)	Change in inventories of Finished goods, work-in-progress and stock-intrade	2.13	(0.77)	-	(2.13)
(C)	Employee benefits expenses	8.84	8.81	6.16	25.44
(d)	Finance Costs	12.76	6.13	6.21	27.64
(e)	Depreciation, and amortisation expenses	21.78	30.52	22.69	103.47
(f)	Other expenses	102.13	32.78	66.36	184.99
	Total expenses	149.62	91.42	110.45	394.84
3	Profit / (Loss) before exceptional items and tax	125.93	(12.49)	(19.38)	(147.40)
4	Exceptional items	-	-	-	-
5	Profit before tax	125.93	(12.49)	(19.38)	(147.40)
6	Tax expense				
	Current tax	31.68	-	-	-
	Defered tax	1.14	(14.00)	(4.92)	(19.19)
	Total tax expenses	-	(14.00)	(4.92)	(19.19)
7	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-
8	Net Profit Loss for the period from continuing operations	95.38	1.51	(14.46)	(128.21)
9	Profit (loss) from discontinued operations before tax	-	-	-	-
10	Tax expense of discontinued operations	-	-	-	-
11	Net profit (loss) from discontinued operation after tax	-	-	-	-
12	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-
13	Total profit (loss) for period	95.38	1.51	(14.46)	(128.21)
14	Other comprehensive income net of taxes	-	-	0.000	-
15	Total Comprehensive Income for the period	95.38	1.51	(14.46)	(128.21)
16	Total profit or loss, attributable to	-	-	-	-
17	Profit or loss, attributable to owners of parent	-	-	-	-
18	Total profit or loss, attributable to non-controlling interests	-	-	-	-
19	Total Comprehensive income for the period attributable to	-	-	-	-
20	Comprehensive income for the period attributable to owners of parent	-	-	-	-
21	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-	-	-



For CAPROLACTAM CHEMICALS LIMITED

[Signature]
Managing Director

22	Details of equity share capital				
	Paid-up equity share capital	460.000	460.000	460.000	460.000
	Face value of equity share capital	10.000	10.000	10.000	10.000
23	Details of debt securities				
24	Reserves excluding revaluation reserve				
25	Earnings per share				
26	Earnings per equity share for continuing operations				
	Basic earnings (loss) per share from continuing - operations	2.07	0.03	(0.31)	(2.79)
	Diluted earnings (loss) per share from continuing operations	2.07	0.03	(0.31)	(2.79)
27	Earnings per equity share for discontinued operations				
	Basic earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000
	Diluted earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000
28	Earnings per equity share				
	Basic earnings (loss) per share from continuing and discontinued operations	2.07	0.03	(0.31)	(2.79)
	Diluted earnings (loss) per share from continuing and discontinued operations	2.07	0.03	(0.31)	(2.79)
29	Debt equity ratio				
30	Debt service coverage ratio				
31	Interest service coverage ratio				

32 Disclosure of notes on finance results

1. The results of the quarter ended 30th June, 2022 was reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th August, 2022

2. These financial results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

3) As the Company's business activity falls within a single significant business segment, viz. " Manufacturing" no separate segment information is enclosed.

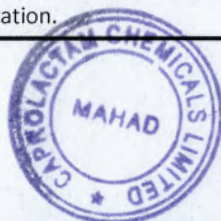
4) The results for the quarter ended March 31, 2022 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2022 and the unaudited published year to date figures upto December 31, 2021.

5) There is no investors complain pending with the company.

6) The figures of previous periods are regrouped / rearranged wherever considered necessary to correspond with the current period presentation.

Place: Mahad

Date: 13/08/2022



FOR AND BEHALF OF THE BOARD OF DIRECTORS
For CAPROLACTAM CHEMICALS LIMITED

Mrs. Zaver S Bhanushali

 Managing Director
Managing Director