

**CAPROLACTAM CHEMICALS LIMITED**  
**B-31, M.I.D.C. - Mahad,**  
**Dist - Raigad - 402302**  
**Maharashtra**

Caprolactam Chemicals Limited  
 CIN No. L24110MH1988PLC049683  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER, 2021**

PART I	PARTICULARS	Quarter Ended			9Months Ended		(Rs. In Lacs)
		(Unaudited)			(Unaudited)		Year Ended
		31-12-2021	30-09-2021	31-12-2020	31-12-2021	31-12-2020	31-03-2021
<b>1</b>	<b>Revenue From Operation</b>						
	Revenue from Operations	15.56	37.53	250.61	144.06	471.40	630.91
	Other Income	2.24	22.10	2.34	24.45	5.74	9.32
	<b>Total Income</b>	<b>17.81</b>	<b>59.63</b>	<b>252.95</b>	<b>168.51</b>	<b>477.14</b>	<b>640.22</b>
<b>2</b>	<b>Expenses</b>						
(a)	Cost of materials consumed	3.06	29.38	0.51	41.48	0.03	1.24
(b)	Purchase of stock - I trade	-	-	-	-	0.00	-
(c)	Change in inventories of Finished goods, work-in-progress and stock-in-trade	47.16	(48.52)	-	(1.36)	0.00	-0.36
(C)	Employee benefits expenses	5.54	4.83	6.61	16.53	17.07	22.59
(d)	Finance Costs	7.78	7.52	7.92	21.51	23.01	29.74
(e)	Depreciation, depletion and amortisation expenses	25.54	24.72	24.99	72.95	70.78	106.55
(f)	Other expenses	4.61	81.24	123.76	152.21	268.46	391.34
	<b>Total expenses</b>	<b>93.80</b>	<b>99.17</b>	<b>163.78</b>	<b>303.42</b>	<b>379.35</b>	<b>551.10</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items and tax</b>	<b>(75.99)</b>	<b>(39.54)</b>	<b>89.17</b>	<b>(134.91)</b>	<b>97.78</b>	<b>89.13</b>
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Profit before tax</b>	<b>(75.99)</b>	<b>(39.54)</b>	<b>89.17</b>	<b>(134.91)</b>	<b>97.78</b>	<b>89.13</b>
6	<b>Tax expense</b>						
	Current tax	0.00	0.00	0.00	0.00	0.00	27.13
	Deferred tax	4.97	(5.24)	-	(5.19)	0.00	-3.06
	<b>Total tax expenses</b>	<b>4.97</b>	<b>(5.24)</b>	<b>89.17</b>	<b>0.00</b>	<b>0.00</b>	<b>24.07</b>
7	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00	0.00	0.00	0.00	0.00
<b>8</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>(80.96)</b>	<b>(34.29)</b>	<b>89.17</b>	<b>(129.72)</b>	<b>97.78</b>	<b>65.06</b>
9	Profit (loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
10	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>11</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
12	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.00
<b>13</b>	<b>Total profit (loss) for period</b>	<b>(80.96)</b>	<b>(34.29)</b>	<b>89.17</b>	<b>(129.72)</b>	<b>97.78</b>	<b>65.06</b>
14	Other comprehensive income net of taxes	-	-	-	-	-	0.00
<b>15</b>	<b>Total Comprehensive Income for the period</b>	<b>(80.96)</b>	<b>(34.29)</b>	<b>89.17</b>	<b>(129.72)</b>	<b>97.78</b>	<b>65.06</b>
16	<b>Total profit or loss, attributable to</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
17	Profit or loss, attributable to owners of parent	0.00	0.00	0.00	0.00	0.00	0.00
18	Total profit or loss, attributable to non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
<b>19</b>	<b>Total Comprehensive income for the period attributable to</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
20	Comprehensive income for the period attributable to owners of parent	0.00	0.00	0.00	0.00	0.00	0.00
21	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
22	<b>Details of equity share capital</b>						
	Paid-up equity share capital	460.00	460.00	460.00	460.00	460.00	460.00
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
23	<b>Details of debt securities</b>						
24	Reserves excluding revaluation reserve						-51.99
25	<b>Earnings per share</b>						
26	<b>Earnings per equity share for continuing operations</b>						
	Basic earnings (loss) per share from continuing operations	(1.76)	(0.75)	1.94	(2.82)	2.13	1.41
	Diluted earnings (loss) per share from continuing operations	(1.76)	(0.75)	1.94	(2.82)	2.13	1.41
27	<b>Earnings per equity share for discontinued operations</b>						
	Basic earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
28	<b>Earnings per equity share</b>						
	Basic earnings (loss) per share from continuing and discontinued operations	(1.76)	(0.75)	1.94	(2.82)	2.13	1.41
	Diluted earnings (loss) per share from continuing and discontinued operations	(1.76)	(0.75)	1.94	(2.82)	2.13	1.41
27	Disclosure of notes on finance results						

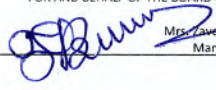


*[Handwritten Signature]*

**CAPROLACTAM CHEMICALS LIMITED**  
**B-31, M.I.D.C. - Mahad,**  
**Dist - Raigad - 402302**  
**Maharashtra**

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February, 2022 and have been subjected to limited review by the Auditors.
2. The Company has only one segment of activity namely "Manufacturing and selling of Chemicals", the disclosure requirement of the Indian Accounting Standard (AS) 108 "Operating Segment" notified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rule, 2014 are not applicable.
3. Previous period figures have been regrouped/reclassified, wherever necessary, to make them comparable with the figures for the current period.
Place: Mahad
Date: 14/02/2022



FOR AND BEHALF OF THE BOARD OF DIRECTORS  
  
Mrs. Javer S Bhanushali  
Managing Director





**Pulindra M. Patel**  
**B.Com. F.C.A, Inter C.S.**

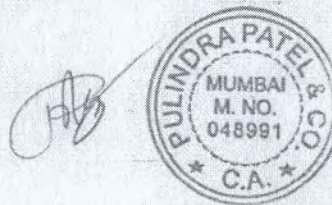
**PULINDRA PATEL & CO.**  
**CHARTERED ACCOUNTANTS**  
307, Gold Mohur Co-Op. Housing Society,  
174, Princess Street, Mumbai- 2.  
Tel No. : 022-22056233, 022-43472356  
Mobile : 9322268243  
e-mail : pulindra\_patel@hotmail.com

**Limited Review Report on unaudited standalone financial results of Caprolactam Chemicals Limited for the quarter ended 31 December 2021 and year-to-date results for the period from 1 April 2021 to 31 December 2021 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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

**To the Board of Directors of Caprolactam Chemicals Limited**

1. We have reviewed the quarterly unaudited standalone financial results of CAPROLACTAM CHEMICALS LIMITED (the company) for the, Quarter ended December 31, 2021 and year to date results for the period from April 01, 2021 to December 31, 2021 (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 amended.
2. 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.
3. 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 by 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(S). 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.





4. 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, 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 M. P.*

(Pulindra Patel)

Proprietor

Membership No. 048991

UDIN: 22048991ABYDVQ9717



Place : Mumbai

Date : 14<sup>th</sup> February, 2022