

Caprolactam Chemicals Limited  
CIN No. L24110MH1988PLC049683

**REVISED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2017**

PART I PARTICULARS		(Rs. In Lacs)					
		Quarter Ended			9 Months Ended		Year Ended
		(Unaudited)			(Unaudited)		(Audited)
		31-12-2017	30/09/2017	31-12-2016	31-12-2017	31-12-2016	31/03/2017
<b>1</b>	<b>Revenue From Operation</b>						
	Revenue from Operations	81.609	99.797	91.631	270.834	269.427	324.262
	Other Income	0.000	0.326	0.037	0.603	0.109	0.988
	<b>Total Income</b>	<b>81.609</b>	<b>100.123</b>	<b>91.668</b>	<b>271.437</b>	<b>269.536</b>	<b>325.250</b>
<b>2</b>	<b>Expenses</b>						
(a)	Cost of materials consumed	0.032	10.322	3.247	15.702	-2.087	-19.367
(b)	Purchase of stock-in Trade	3.521	0.000	0.000	3.521	0.000	0.000
(c)	Change in inventories of Finished goods, work-in-progress and stock-intrade	0.000	0.000	0.000	0.000	0.000	0.000
(d)	Employee benefits expenses	6.319	3.528	4.924	13.610	12.083	15.957
€	Finance Costs	4.753	4.333	3.151	13.299	8.890	12.267
(f)	(f) Depreciation, depletion and amortisation expenses	13.353	12.759	12.338	38.869	35.325	47.071
(g)	<b>Other expenses</b>						
	(1) Other expenses	20.473	11.423	14.512	51.052	48.273	158.208
	(2) Fuel expenses	0.000	0.000	34.607	30.924	86.430	122.643
	(3) Electricity expenses	16.127	16.563	13.870	41.389	32.183	0.000
	(4) Labour Charges	21.358	18.484	16.391	64.317	55.770	0.000
	(5) Spar Tools	2.761	2.110	2.113	6.187	18.940	0.000
	<b>Total other expenses</b>	<b>60.719</b>	<b>48.580</b>	<b>81.493</b>	<b>193.869</b>	<b>241.596</b>	<b>280.851</b>
	<b>Total expenses</b>	<b>88.697</b>	<b>79.522</b>	<b>105.153</b>	<b>278.870</b>	<b>295.807</b>	<b>336.780</b>
<b>3</b>	<b>Profit / (Loss) before exceptional and extraordinary items and tax</b>	<b>-7.088</b>	<b>20.601</b>	<b>-13.485</b>	<b>-7.433</b>	<b>-26.271</b>	<b>-11.530</b>
4	Exceptional items	0.000	0.000	0.000	0.000	0.000	0.000
	<b>Profit / (Loss) before extraordinary item and stax</b>	<b>-7.088</b>	<b>20.601</b>	<b>-13.485</b>	<b>-7.433</b>	<b>-26.271</b>	<b>-11.530</b>
<b>6</b>	<b>Exrtraordinary items</b>						
<b>7</b>	<b>Profit before tax</b>	<b>-7.088</b>	<b>20.601</b>	<b>-13.485</b>	<b>-7.433</b>	<b>-26.271</b>	<b>-11.530</b>
8	Tax expense	0.000	0.000	0.000	0.000	0.000	0.000
	Current tax	0.000	0.000	0.000	0.000		0.000
	Defered tax	0.000	0.000	0.000	0.000	0.000	0.000
	<b>Total tax expenses</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>9</b>	<b>Net Profit Loss for the period from continunig operations</b>	<b>-7.088</b>	<b>20.601</b>	<b>-13.485</b>	<b>-7.433</b>	<b>-26.271</b>	<b>-11.530</b>
10	Profit Loss from discontinued operations before tax	0.000	0.000	0.000	0.000	0.000	0.000
11	Tax expense of discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000
<b>12</b>	<b>Net Profit Loss from discontinued operations after tax</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>

*[Handwritten Signature]*



13	Profit(loss) for period before minority interest	0.000	0.000	0.000	0.000	0.000	0.000
14	Share of profit (loss) associates	0.000	0.000	0.000	0.000	0.000	0.000
15	Profit (loss) of minority interest	0.000	0.000	0.000	0.000	0.000	0.000
16	Net Profit (loss) for the period	-7.088	20.601	-13.485	-7.433	-26.271	-11.530
17	Add: Other Comprehensive Income (Loss)						
	Items that will not be reclassified to Profit or Loss						
	(a) Remeasurements of the defined benefit liabilities / asset	0.000	0.000	0.000	0.000	0.000	0.000
	(b) Equity instruments through other comprehensive income	0.000	0.000	0.000	0.000	0.000	0.000
	Income tax relating to items that will not be reclassified to Profit or Loss						
	Other Comprehensive Income /(Loss) Total	0.000	0.000	0.000	0.000	0.000	0.000
18	Total Comprehensive Income	-7.088	20.601	-13.485	-7.433	-26.271	-11.530
19	Details of equity share capital						
	Paid-up Equity share Capital (face value Rs. 10/- per share)	459.030	459.030	459.030	459.03	459.030	459.030
	Face Value of equity share capital	10.000	10.000	10.000	10.000	10.000	10.000
20	Details of debt securities						
	Paid up debt capital	0.000	0.000	0.000	0.000	0.000	0.000
	Face Value of debt securities	0.000	0.000	0.000	0.000	0.000	0.000
21	Reserve excluding Revatuation Reserves	0.000	0.000	0.000	0.000	0.000	0.000
22	Debenture redemption reserve	0.000	0.000	0.000	0.000	0.000	0.000
23	Earnings per equity Share						
	Basic earning (loss) per share from continuing and discontinued operations	-0.154	0.449	-0.294	-0.162	-0.572	-0.251
	Dilluted earnings (loss) per share from continuing and discontinued operations	-0.154	0.449	-0.294	-0.162	-0.572	-0.251
24	Debt equity ratio	0.000	0.000	0.000	0.000	0.000	0.000
25	Debt service coverage ratio	0.000	0.000	0.000	0.000	0.000	0.000
26	Interest service coverage ratio	0.000	0.000	0.000	0.000	0.000	0.000
27	Disclosure of notes on finance results						
	1. The results of the quarter ended 31 December 2017 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 February 2018						
	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 ("Ins AS") prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.						
	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.						

  


4) Based on SEBI Circular, the Company has restated the results for the previous period ended 31st December 2016 as per Ind AS. The financial results for the quarter/ nine months ended 31st December 2016 restated under Ind AS have not been subjected to limited review by Statutory Auditors, however the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the affairs of the Company. consequent to transition to Ind AS, the reconciliation of net profit is provided as below for the previous period, in accordance with the requirement of Paragraph 32 of Ind AS 101- First time adoption of Ind AS.

Rs.in Lakhs

Particulars	Quarter ended	
	31-12-2016	31-12-2016
Profit as per IGAAP reported Earlier	-13.485	-26.271
Add: Ind AS adjustment during the period	0	0
Impact of valuation of employee benefit	0	0
Impact of fixed dividend on preference capital accounted as Interest cost	0	0
Net Profit after tax under Ind AS	-13.485	-26.271
Other Comprehensive Income (net of Tax)	0	0
Total Comprehensive Income	-13.485	-26.271

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

6. There is no investors complain pending with the company.

7. Previous Year Figures have been regrouped wherever necessary.

Place: Mahad

Date: 13/02/2018

FOR AND BEHALF OF THE BOARD OF DIRECTORS



*[Signature]*  
Mrs. Zaver S Bhandishali  
Managing Director