

14<sup>th</sup> November, 2025

The Deputy Manager,  
Department of Corporate Services,  
BSE Limited,  
P.J. Towers, Dalal Street, Fort,  
Mumbai - 400001.

Scrip Code: 507486 (BSE)

Dear Sir,

**Subject: Submission of the unaudited financial results for Quarter and half year ended, 30th September, 2025**

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2025 along with Limited Review Report submitted by the Statutory Auditors of the Company. The above financial results were upon recommendation of the Audit Committee approved by the Board of Directors at its meeting held on November 14th, 2025. The meeting of the Board of Directors of the Company commenced at 4:00 p.m. and concluded at 5:00 p.m.

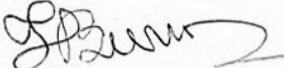
Kindly take the same on your record.

We request you to inform your members accordingly.

Thanking you.

Yours faithfully,

For Caprolactam Chemicals Limited

  
Zaver Shankarlal Bhanushali  
Managing Director  
DIN:00663374





**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

**Independent Auditor's Review Report on the Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

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 **M/S.CAPROLACTAM CHEMICALS LIMITED** (the company) for the, Quarter and half yearly ended September 30, 2025 (the Statement”) together with the Unaudited Statement of Assets and Liabilities, Unaudited Statement of Cash Flows 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 ( “Listing Regulations”).

This statement which is the responsibility of the Company's Management and has been 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 in accordance with the 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 to whether the financial statement is free of material misstatements. 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 recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR PULINDRA PATEL & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGN. NO. 115187W

*Pulindra M. Patel*

PULINDRA PATEL  
MEMBERSHIP No. 048991  
UDIN: 25048991BMIBVF9570



Place: Mumbai  
Date : 14<sup>th</sup> November, 2025



**CAPROLACTAM CHEMICALS LIMITED**  
CIN : L24110MH1988PLC049683  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025**

PART I		(Rs. In Lakhs)					
	PARTICULARS	Quarter Ended			Six Months Ended		Year Ended
		(Unaudited)			(Unaudited)		(Audited)
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
1	Revenue From Operation						
	Revenue from Operations	236.27	256.47	171.33	492.74	283.72	673.96
	Other Income	2.23	0.09	0.12	2.32	0.21	0.96
	<b>Total Income</b>	<b>238.50</b>	<b>256.56</b>	<b>171.44</b>	<b>495.06</b>	<b>283.93</b>	<b>674.91</b>
2	Expenses						
(a)	Cost of materials consumed	23.47	29.41	15.61	52.87	31.96	53.22
(b)	Purchase of stock - In trade	1.44	4.93	37.26	6.37	38.20	84.64
(c)	Change in inventories of Finished goods, work-in-progress and stock-in-trade	-	3.75	(15.57)	3.75	(15.57)	(3.75)
(d)	Employee benefits expenses	11.27	11.27	9.17	22.53	18.84	37.09
(e)	Finance Costs	18.74	18.25	14.33	36.99	28.41	62.86
(f)	Depreciation, depletion and amortisation expenses	39.09	38.02	39.63	77.11	77.27	158.85
(g)	Other expenses	134.16	102.38	67.31	236.56	127.90	350.38
	<b>Total Expenses</b>	<b>228.17</b>	<b>208.01</b>	<b>167.74</b>	<b>436.18</b>	<b>307.01</b>	<b>743.27</b>
3	<b>Profit / (Loss) before tax (1-2)</b>	<b>10.33</b>	<b>48.55</b>	<b>3.71</b>	<b>58.88</b>	<b>(23.08)</b>	<b>(68.37)</b>
4	Tax Expense						
	Current tax	(3.05)	12.23	-	9.18	-	-
	Deferred tax	0.82	0.11	(0.28)	0.93	(0.44)	2.50
	<b>Total Tax Expenses</b>	<b>(2.23)</b>	<b>12.34</b>	<b>(0.28)</b>	<b>10.11</b>	<b>(0.44)</b>	<b>2.50</b>
5	<b>Total Profit/(loss) After Tax (3-4)</b>	<b>12.56</b>	<b>36.21</b>	<b>3.99</b>	<b>48.77</b>	<b>(22.64)</b>	<b>(70.87)</b>
6	Other Comprehensive Income (OCI)						
	a) Items That Will Not Be Reclassified To Profit or Loss	-	-	-	-	-	(0.96)
	b) Items That Will Be Reclassified To Profit or Loss	-	-	-	-	-	-
7	<b>Total Comprehensive Income/(Loss) for the period (5+6)</b>	<b>12.56</b>	<b>36.21</b>	<b>3.99</b>	<b>48.77</b>	<b>(22.64)</b>	<b>(71.83)</b>
8	Details of equity share capital						
9	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
10	Other Equity	-	-	-	-	-	-
11	Earnings per share						
12	Earnings per equity share Rs.						
	Basic	0.27	0.79	0.09	1.06	(0.49)	(1.54)
	Diluted	0.27	0.79	0.09	1.06	(0.49)	(1.54)
13	Nominal value of share	10.00	10.00	10.00	10.00	10.00	10.00

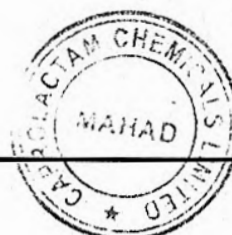
**Disclosure of notes on finance results**

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2025 and have been subjected to limited review by the Auditors.
- 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.
- The Standalone results of the company are available on the company's website <http://caprolactum.co.in/> and also available on the websites of the BSE Ltd. And National Stock Exchange of India Ltd.
- Figures for the previous quarter/ period have been regrouped/reclassified, wherever considered necessary. Figures for the previous quarter/ period have been regrouped/reclassified, wherever considered necessary.
- The figures in Rs. Lakhs are rounded off to Two Decimals

FOR CAPROLACTAM CHEMICALS LIMITED

Place: Mahad


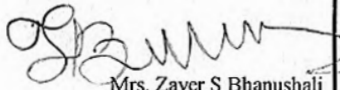
Date: 14th November, 2025



*[Signature]*  
Mrs. Zaver S Bhanushali  
Managing Director  
DIN- 00663374

**CAPROLACTAM CHEMICALS LIMITED**  
**CIN : L24110MH1988PLC049683**  
**Standalone Statement of Assets and Liabilities**

( Amount in lakhs)

Particulars	Period ended As at	Period ended As at
	30-Sep-25 Unaudited	31-Mar-25 Audited
<b>I ASSETS</b>		
1 Non-current assets		
Property, plant and equipment	1,011.63	1,030.54
Right to use of Assets	-	0.92
Capital work-in-progress	-	-
Financial assets		
i. Other Financial Assets	31.07	30.93
<b>Total non-current assets</b>	<b>1,042.70</b>	<b>1,062.39</b>
2 Current assets		
Inventories	18.09	40.65
Financial assets		
i. Trade receivables	429.26	282.42
ii. Cash and cash equivalents	8.02	8.37
Other current financial assets	41.50	34.59
<b>Total current assets</b>	<b>496.88</b>	<b>366.03</b>
<b>Total assets</b>	<b>1,539.57</b>	<b>1,428.42</b>
<b>II EQUITY AND LIABILITIES</b>		
1 Equity		
Equity share capital	460.00	460.00
Other equity	71.64	22.85
<b>Total equity</b>	<b>531.64</b>	<b>482.85</b>
2 Liabilities		
Non-current liabilities		
Financial liabilities		
i. Borrowings	-	-
Deferred tax liabilities (net)	7.35	6.42
<b>Total non-current liabilities</b>	<b>7.35</b>	<b>6.42</b>
Current liabilities		
Financial liabilities		
i. Borrowings	903.74	871.34
ii. Trade payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of other than micro enterprises and small ent.	56.12	43.77
Other current liabilities	34.75	18.07
Employees Benefit obligation	5.97	5.97
<b>Total current liabilities</b>	<b>1,000.59</b>	<b>939.15</b>
<b>Total liabilities</b>	<b>1,007.94</b>	<b>945.57</b>
<b>Total equity and liabilities</b>	<b>1,539.57</b>	<b>1,428.42</b>
FOR CAPROLACTAM CHEMICALS LIMITED		
Place: Mahad Date: 14th November, 2025		 Mrs. Zaver S Bhanushali Managing Director DIN- 00663374

# CAPROLACTAM CHEMICALS LIMITED

## Cash flow statement for the year ended September 30, 2025

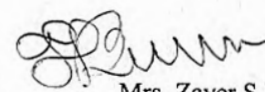
(Amount in Lakhs)

Particulars	As at Sept 30, 2025		As at Sept 30, 2024
<b>A Cash flow from operating activities :</b>			
Profit after exceptional items before tax		58.88	(23.08)
<b>Adjustments for:</b>			
Depreciation and amortization for the year	79.51		77.27
Interest Income	(0.21)		(0.21)
Profit on sale of Assets	(2.11)		-
Finance cost (interest expenses)	36.99		28.41
		114.18	105.47
<b>Operating profit before working capital changes</b>		173.06	82.39
<b>Adjustments for:</b>			
Decrease in Inventories	22.56		(20.88)
Decrease in Non-Current Financial Assets	(0.13)		(0.95)
Decrease/(increase) in other current assets	2.52		4.73
Increase in trade receivables	(146.84)		(165.16)
Increase in trade payables	12.35		34.58
Increase in current financial liabilities	8.97		28.56
		(100.57)	(119.11)
<b>Cash generated from operating activities</b>		72.49	(36.72)
Income Tax Paid (net)	(9.43)		(5.19)
		(9.43)	(5.19)
<b>Net cash generated from operating activities</b>		63.06	(41.91)
<b>B Cash flow from investing activities:</b>			
Purchase of property, plant and equipment	(60.52)		(59.04)
Interest received	0.21		0.21
Sales of property, plant and equipment	4.45		
<b>Net cash used in investing activities</b>		(55.87)	(58.83)
<b>C Cash flow from financing activities:</b>			
(Repayment)/proceeds of short term borrowings, net	32.40		129.17
Payment of Lease Liabilities	(3.00)		-
Interest paid	(36.95)		(28.41)
<b>Net cash generated from financing activities</b>		(7.54)	100.76
<b>Net increase in cash and cash equivalents (A+B+C)</b>		(0.35)	0.02
<b>Cash and cash equivalents at the beginning of the year</b>		8.37	8.65
<b>Cash and cash equivalents at the end of the year</b>		8.02	8.66

FOR CAPROLACTAM CHEMICALS LIMITED

Place: Mahad  
Date: 14th November, 2025



  
Mrs. Zaver S Bhanushali  
Managing Director  
DIN- 00663374