

27th May, 2024

The Deputy Manager,
Department of Corporate Services,
BSE Limited,
P.J. Towers, Dalal Street, Fort,
Mumbai - 400001.
Scrip Code: 507486 (BSE)

Dear Sir,

Subject: Outcome of the Board Meeting held on Monday, 27th May, 2024

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with Schedule III to the Listing Regulations, this is to inform you that the Board of Directors of the Company, at its Meeting held today, i.e., on Monday, 27th May, 2024 inter alia, has approved the following:

(a) Approval of Audited Financial Results of the Company for the Quarter and Financial Year ended 31st March, 2024:

Upon recommendation of the Audit Committee, the Board of Directors has approved the Audited Financial Results as per Indian Accounting Standards (IND AS) for the Quarter and Financial Year ended 31st March, 2024.

Accordingly, please find enclose herewith:

- (i) Audited Financial Results for the year ended 31st March, 2024; and
- (ii) Statutory Auditors Report on the Audited Financial Results for the year ended 31st March, 2024

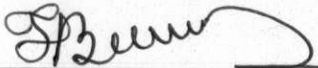
The Report of the Statutory Auditors is with an unmodified opinion with respect to the Audited Financial Results of the Company for the Quarter and Financial Year ended 31st March, 2024.

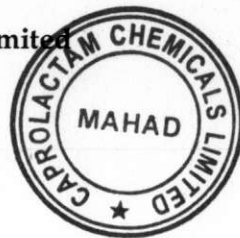
Kindly take the same on your record and oblige.

This is for the information of members.

Thanking you,

Yours Faithfully,
For Caprolactam Chemical Limited




Zaver Shankarlal Bhanushali
Managing Director
DIN: 00663374



Caprolactam Chemicals Limited
CIN No. L24110MH1988PLC049683

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH,2024

(Rs. In Lakhs)

	PARTICULARS	Quarter Ended			Year Ended	
		31-03-2024	31-12-2023	31-03-2023	31-Mar-24	31-03-2023
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue From Operation					
	Revenue from Operations	143.65	148.81	221.95	695.73	984.15
	Other Income	2.88	0.46	(0.66)	17.98	1.52
	Total Income	146.54	149.27	221.29	713.71	985.67
2	Expenses					
(a)	Cost of materials consumed	5.13	8.49	15.32	48.77	58.02
(b)	Purchase of stock-in Trade	-	-	-	-	-
(b)	Purchase of stock - I trade	-	-	-	-	-
(c)	Change in inventories of Finished goods, work-in-progress and stock-intrade	-	-	0.78	-	2.91
(C)	Employee benefits expenses	10.46	10.33	9.89	38.75	34.72
(d)	Finance Costs	12.05	11.42	15.48	49.78	56.81
(e)	Depreciation, depletion and amortisation expenses	41.51	40.36	38.64	158.22	115.27
(f)	Other expenses	60.85	101.17	124.60	390.94	420.89
	Total expenses	130.00	171.77	204.70	686.47	688.62
3	Profit before tax (1-2)	16.54	(22.49)	16.59	27.24	297.05
4	Tax expense					
	Current tax	2.97	(6.58)	(11.90)	4.75	41.80
	Defered tax	1.83	0.39	11.72	2.75	0.40
5	Total profit /(loss) After Tax (3-4)	11.74	(16.31)	16.77	19.74	254.85
6	Other Comprehensive Income (OCI)					
	a) Items That Will Not Be Reclassified To Profit or Loss	0.72	-	(0.70)	0.72	(0.70)
	b) Items that will be reclassified to profit of loss	0.08	-	0.22	0.08	0.22
7	Total Comprehensive Income / (Loss) for the period (5+6)	12.54	(16.31)	16.28	20.54	254.36
8	Details of equity share capital					
9	Paid-up equity share capital	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	Other Equity					
11	Earnings per share					
12	Earnings per equity share Rs.					
	Basic	0.26	(0.35)	0.36	0.43	5.54
	Diluted	0.26	(0.35)	0.36	0.43	5.54
13	Nominal value of share	10.00	10.00	10.00	10.00	10.00
	Disclosure of notes on finance results					
	1) The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27 th May, 2024 and have been subjected to limited review by the Auditors.					
	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) 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.					
	4) 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.					
	5) The Statutory Auditors have carried out Limited Review of the Financial Results and have expressed an unmodified review conclusion.					
	6) The figures in Rs. Lakhs are rounded off to Two Decimals					
	Place : Mahad					
	Date : 27 th May, 2024					
	FOR AND BEHALF OF THE BOARD OF DIRECTORS					
	 Mrs. Z. S. Bhanushali Managing Director DIN- 00663374					
						

CAPROLACTAM CHEMICALS LIMITED

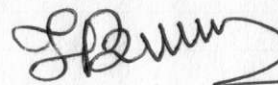
CIN No. L24110MH1988PLC049683

Audited Standalone Statement of Assets and Liabilities as at 31st March, 2024

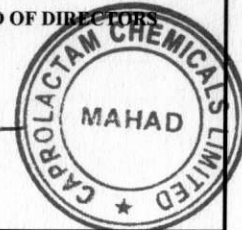
(Amount Rs. in lakhs)

Particulars		Year Ended 31st March, 2024 Audited	Year Ended 31st March, 2023 Audited
I	ASSETS		
1	Non-Current Assets		
a.	Property, Plant and Equipment	1,029.07	1,022.07
b.	Capital Work-in-Progress	-	-
c.	Right to Use Assets	-	-
d.	Financial Assets	-	-
i.	Other Financial Assets	30.53	10.95
	Total Non-Current Assets	1,059.60	1,033.03
2	Current Assets		
a.	Inventories	6.70	8.75
b.	Financial Assets	-	-
	(i) Trade Receivables	63.66	67.58
	(ii) Cash and Cash Equivalents	8.65	23.09
c.	Other Current Assets	26.77	19.58
	Total Current Assets	105.77	119.01
	Total	1,165.37	1,152.03
II	EQUITY AND LIABILITIES		
1	Equity		
a	Equity Share Capital	460.00	460.00
b	Other Equity	94.71	74.17
	Total Equity	554.71	534.17
2	Non-Current Liabilities		
a.	Financial Liabilities		
	(i) Borrowings	166.27	267.01
b.	Deferred Tax Liabilities	3.92	1.25
	Total Non Current Liabilities	170.19	268.26
3	Current Liabilities		
a.	Financial Liabilities		
	(i) Borrowings	420.00	301.75
	(ii) Trade Payables		
	(a) Outstanding Dues of Micro & Small Enterprises	0.16	0.02
	(a) Outstanding Dues Other Than Micro & Small Enterprises	15.00	28.89
	(iii) Other Current Liabilities		
	Employee Benefit Obligation	3.75	3.39
	Income Tax Liabilities (Net)	1.57	15.56
	Total Current Liabilities	440.47	349.61
	Total Equity and Liabilities	1,165.37	1,152.04

FOR AND BEHALF OF THE BOARD OF DIRECTORS



Mrs. Z. S. Bhanushali
Managing Director
DIN- 00663374



Place: Mahad

Date: 27th May, 2024

Caprolactam Chemicals Limited
CIN No. L24110MH1988PLC049683

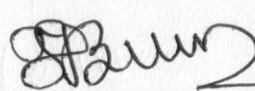
Audited Standalone Statement of Cash flow statement for the year ended March 31, 2024

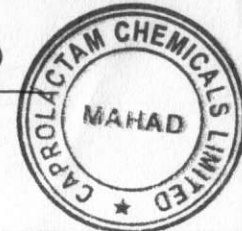
(Amount Rs. in lakhs)

Particulars	As at March	As at March 31,
	31, 2024	2023
	Audited	Audited
A Cash flow from operating activities :		
Profit after exceptional items before tax	27.24	297.05
Adjustments for:		
Depreciation and amortization for the year	158.22	115.27
Interest Income	(0.80)	(1.52)
Finance cost	49.78	56.81
	207.21	170.55
Operating profit before working capital changes	234.45	467.60
Adjustments for:		
Decrease/Increase in inventories	2.06	3.47
Decrease/(increase) in non-current financial assets	(19.58)	0.13
Decrease/(increase) in other current assets	(4.21)	46.63
Increase in trade receivables	3.92	(64.31)
Increase in trade payables	(13.75)	(20.89)
Increase/decrease in Employee benefit obligation	1.07	0.86
Increase in current financial liabilities	(13.99)	(309.99)
	(44.48)	(344.09)
Cash generated from operating activities	189.97	123.51
Income Tax Paid (net)	(7.72)	(37.65)
Net cash generated from operating activities	182.24	85.86
B Cash flow from investing activities:		
Purchase of property, plant and equipment	(165.22)	(215.64)
Interest received	0.80	1.52
Net cash used in investing activities	(164.42)	(214.12)
C Cash flow from financing activities:		
(Repayment)/proceeds of short term borrowings, net	17.51	193.43
Interest paid	(49.78)	(56.81)
Net cash generated from financing activities	(32.27)	136.62
Net increase in cash and cash equivalents (A+B+C)	(14.44)	8.36
Cash and cash equivalents at the beginning of the year	23.09	14.73
Cash and cash equivalents at the end of the year	8.65	23.09

Note : The Statement of Cash Flow has been prepared under "Indirect Method" as set out in Ind As -7, Statement of Cash Flows.

FOR AND BEHALF OF THE BOARD OF DIRECTORS


 Mrs. Z. S. Bhanushali
 Managing Director
 DIN- 00663374



Place: Mahad
Date : 27th May, 2024