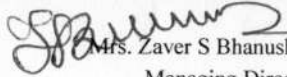


**Caprolactam Chemicals Limited**  
CIN No. L24110MH1988PLC049683

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023.**

PART I		(Rs. In Lakhs)			
		Quarter Ended			Year Ended
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		30-06-2023	31-03-2023	30-06-2022	31-03-2023
<b>1</b>	<b>Revenue From Operation</b>				
	Revenue from Operations	206.18	221.95	274.65	984.15
	Other Income	14.66	(0.66)	0.90	1.52
	<b>Total Income</b>	<b>220.84</b>	<b>221.29</b>	<b>275.55</b>	<b>985.67</b>
<b>2</b>	<b>Expenses</b>				
(a)	Cost of materials consumed	26.11	15.32	17.61	58.02
(b)	Purchase of stock - I trade		-	-	-
(c)	Change in inventories of Finished goods, work-in-progress and stock-intrade		0.78	2.13	2.91
(d)	Employee benefits expenses	9.43	9.89	8.84	34.72
(e)	Finance Costs	13.67	15.48	12.76	56.81
(f)	Depreciation, depletion and amortisation expenses	37.27	38.64	21.78	115.27
(g)	Other expenses	94.20	124.60	86.50	420.89
	<b>Total Expenses</b>	<b>180.68</b>	<b>204.70</b>	<b>149.62</b>	<b>688.62</b>
<b>3</b>	<b>Profit / (Loss) before tax (1-2)</b>	<b>40.17</b>	<b>16.59</b>	<b>125.93</b>	<b>297.05</b>
<b>4</b>	<b>Tax Expense</b>				
	Current tax	10.11	(11.90)	31.68	41.80
	Deferred tax	0.15	11.72	(1.14)	0.40
	<b>Total Tax Expenses</b>	<b>10.26</b>	<b>(0.18)</b>	<b>30.54</b>	<b>42.20</b>
<b>5</b>	<b>Total Profit/(loss) After Tax (3-4)</b>	<b>29.91</b>	<b>16.77</b>	<b>95.38</b>	<b>254.85</b>
<b>6</b>	<b>Other Comprehensive Income (OCI)</b>				
	a) Items That Will Not Be Reclassified To Profit or Loss		(0.70)		(0.70)
	b) Items That Will Be Reclassified To Profit or Loss		0.22		0.22
<b>7</b>	<b>Total Comprehensive Income/(Loss) for the period (5+6)</b>	<b>29.91</b>	<b>16.28</b>	<b>95.38</b>	<b>254.36</b>
<b>8</b>	<b>Details of equity share capital</b>				
9	Paid-up equity share capital	460.00	460.00	460.00	460.00
	Face value of equity share capital	10.00	10.00	10.00	10.00
<b>10</b>	<b>Other Equity</b>				
<b>11</b>	<b>Earnings per share</b>				
<b>12</b>	<b>Earnings per equity share Rs.</b>				
	Basic	0.65	0.36	2.07	5.54
	Diluted	0.65	0.36	2.07	5.54
	Nominal value of share	10.00	10.00	10.00	10.00
	<b>Disclosure of notes on finance results</b>				
	1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th August, 2023 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 <a href="http://caprolactum.co.in/">http://caprolactum.co.in/</a> 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 figures in Rs. Lakhs are rounded off to Two Decimals				
	Place: Mahad	FOR AND BEHALF OF THE BOARD OF DIRECTORS			
	Date: 12/08/2023	 Mrs. Zaver S Bhanushali Managing Director DIN- 00663374			



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## Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
A	Date of start of reporting period	01-04-2023	01-04-2023
B	Date of end of reporting period	30-06-2023	30-06-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. For		
1	<b>Income</b>		
	Revenue from operations	206.183	206.183
	Other income	14.662	14.662
	<b>Total income</b>	<b>220.845</b>	<b>220.845</b>
2	<b>Expenses</b>		
(a)	Cost of materials consumed	26.111	26.111
(b)	Purchases of stock-in-trade	0.000	0.000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.000
(d)	Employee benefit expense	9.427	9.427
(e)	Finance costs	13.672	13.672
(f)	Depreciation, depletion and amortisation expense	37.266	37.266
(f)	<b>Other Expenses</b>		
1	Other Expenses	94.200	94.200
2			
3			
4			
5			
6			
7			
8			
9			
10			
	<b>Total other expenses</b>	<b>94.200</b>	<b>94.200</b>
	<b>Total expenses</b>	<b>180.676</b>	<b>180.676</b>
3	<b>Total profit before exceptional items and tax</b>	<b>40.169</b>	<b>40.169</b>
4	Exceptional items	0.000	0.000
5	<b>Total profit before tax</b>	<b>40.169</b>	<b>40.169</b>
7	<b>Tax expense</b>		
8	Current tax	10.114	10.114
9	Deferred tax	0.148	0.148
10	<b>Total tax expenses</b>	<b>10.262</b>	<b>10.262</b>
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.000	0.000
14	<b>Net Profit Loss for the period from continuing operations</b>	<b>29.907</b>	<b>29.907</b>
15	Profit (loss) from discontinued operations before tax	0.000	0.000
16	Tax expense of discontinued operations	0.000	0.000

22	Other comprehensive income net of taxes	0.000	0.000
23	<b>Total Comprehensive Income for the period</b>	<b>29.907</b>	<b>29.907</b>
24	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0.000	0.000
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.000	0.000
26	<b>Details of equity share capital</b>		
	Paid-up equity share capital	460.000	460.000
	Face value of equity share capital	10.000	10.000
27	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		
29	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.650	0.650
	Diluted earnings (loss) per share from continuing operations	0.650	0.650
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.000	0.000
	Diluted earnings (loss) per share from discontinued operations	0.000	0.000
ii	<b>Earnings per equity share</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	0.650	0.650
	Diluted earnings (loss) per share from continuing and discontinued operations	0.650	0.650
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	<b>Disclosure of notes on financial results</b>		

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Other Comprehensive Income			
Particulars		3 months/ 6 month ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023	01-04-2023
B	Date of end of reporting period	30-06-2023	30-06-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>			
1	Amount of items that will not be reclassified to profit and loss	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
<b>Total Amount of items that will not be reclassified to profit and loss</b>			
2	Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000
3	Amount of items that will be reclassified to profit and loss	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
<b>Total Amount of items that will be reclassified to profit and loss</b>			
4	Income tax relating to items that will be reclassified to profit or loss	0.000	0.000
5	<b>Total Other comprehensive income</b>	0.000	0.000



**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 **M/S.CAPROLACTAM CHEMICALS LIMITED** (the company) for the, Quarter ended June 30, 2023 (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 ( “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.

Attention is drawn to the fact that the figures for the three months ended 31 March 2023 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.



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 amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai  
Date : 12<sup>th</sup> August, 2023



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

*Pulindra Patel*

PULINDRA PATEL  
MEMBERSHIP No. 048991  
UDIN: 23048991BGWISR8760