

11th November, 2023

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 Saturday, 11th November, 2023

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 Saturday, 11th November, 2023 started at 2:00 p.m. and ended at 2:30 pm inter alia, has approved the following:

- (a) Unaudited financial results of the Company for the quarter and half Year ended 30th September, 2023;

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 30th September, 2023.

Kindly take the same on your record and oblige.

This is for the information of members.

Thanking you,

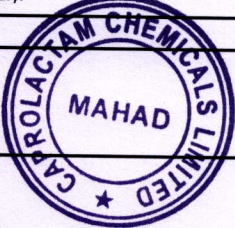
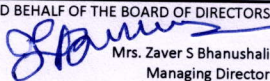
Yours Faithfully,

For Caprolactam Chemical Limited

Zaver S. Bhanushali
Managing Director
DIN: 00663374



Caprolactam Chemicals Limited
CIN No. L24110MH1988PLC049683
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2023

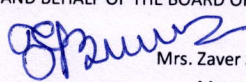
PART I PARTICULARS		Quarter Ended				Six Months Ended		(Rs. In Lakhs)
		(Unaudited)			(Unaudited)		Year Ended	
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023	
1	Revenue From Operation							
	Revenue from Operations	197.08	206.18	250.53	403.26	525.18	984.15	
	Other Income	(0.02)	14.66	0.98	14.64	1.88	1.52	
	Total Income	197.05	220.84	251.51	417.90	527.07	985.67	
2	Expenses							
(a)	Cost of materials consumed	9.04	26.11	12.21	35.15	29.82	58.02	
(b)	Purchase of stock - I trade	-	-	-	-	-	-	
(c)	Change in inventories of Finished goods, work-in-progress and stock-in-trade	-	-	-	-	2.13	2.91	
(C)	Employee benefits expenses	8.53	9.43	6.83	17.96	15.67	34.72	
(d)	Finance Costs	12.64	13.67	14.15	26.31	26.92	56.81	
(e)	Depreciation, depletion and amortisation expenses	39.09	37.27	21.79	76.35	43.57	115.27	
(f)	Other expenses	134.72	94.20	104.15	228.92	190.65	420.89	
	Total other expenses							
	Total expenses	204.01	180.68	159.13	384.69	308.77	688.62	
3	Profit / (Loss) before exceptional items and tax	(6.96)	40.17	92.38	33.21	218.30	297.05	
4	Exceptional items							
5	Profit before tax	(6.96)	40.17	92.38	33.21	218.30	297.05	
6	Tax expense							
	Current tax	(1.75)	10.11	23.29	8.36	54.97	41.80	
	Deferred tax	0.39	0.15	(0.09)	0.53	(1.24)	0.40	
	Total tax expenses	(1.36)	10.26	23.19	8.90	53.73	42.20	
7	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement							
8	Net Profit/(Loss) After Tax	(5.60)	29.91	69.19	24.31	164.56	254.85	
a)	Items That Will Not Be Reclassified To Profit or Loss	-	-	-	-	-	(0.70)	
a)	Items That Will Be Reclassified To Profit or Loss	-	-	-	-	-	0.22	
9	Total Comprehensive Income for the period	(5.60)	29.91	69.19	24.31	164.56	254.36	
10	Details of equity share capital							
11	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	
12	Details of debt securities							
13	Reserves excluding revaluation reserve							
14	Earnings per share							
15	Earnings per equity share for continuing operations							
	Basic earnings (loss) per share from continuing operations	(0.12)	0.65	1.50	0.53	3.58	5.54	
	Diluted earnings (loss) per share from continuing operations	(0.12)	0.65	1.50	0.53	3.58	5.54	
16	Earnings per equity share for discontinued operations							
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-	
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-	
17	Earnings per equity share							
	Basic earnings (loss) per share from continuing and discontinued operations	(0.12)	0.65	1.50	0.53	3.58	5.54	
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.12)	0.65	1.50	0.53	3.58	5.54	
18	Debt equity ratio							
19	Debt service coverage ratio							
20	Interest service coverage ratio							
21	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 11th November, 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) As the Company's business activity falls within single significant business segment, viz. "Manufacturing" no separate segment information is enclosed.							
	4) There is no investors complain pending with the company.							
	5) Previous year figures have been regrouped wherever necessary.							
	6) The figures in Rs. Lakhs are rounded off to two decimals.							
	Place: Mahad						FOR AND BEHALF OF THE BOARD OF DIRECTORS  Mrs. Zaver S Bhanushali Managing Director DIN-00663374	
	Date: 11/11/2023							

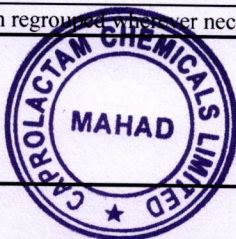
CAPROLACTAM CHEMICALS LIMITED

CIN : L24110MH1988PLC049683

Standalone Statement of Assets and Liabilities

Rs. in Lakhs

Particulars		Period ended As at 30-Sep-23 Unaudited	Period ended As at 31-Mar-23 Audited
ASSETS			
1	Non-current assets		
	Property, plant and equipment	989.51	1,022.07
	Capital work-in-progress	-	-
	Financial assets		
	i. Investments	-	-
	ii. Loans	-	-
	i. Other Financial Assets	27.44	10.95
	Income tax assets	-	-
	Total non-current assets	1,016.95	1,033.03
2	Current assets		
	Inventories	6.84	8.75
	Financial assets		
	i. Trade receivables	132.36	67.58
	ii. Cash and cash equivalents	7.84	23.09
	Other current assets	45.98	19.58
	Total current assets	193.02	119.01
	Total assets	1,209.97	1,152.03
EQUITY AND LIABILITIES			
1	Equity		
	Equity share capital	460.00	460.00
	Other equity	98.48	74.17
	Total equity	558.48	534.17
2	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	i. Borrowings, non-current	143.87	267.01
	Deferred tax liabilities (net)	1.79	1.25
	Total non-current liabilities	145.65	268.26
	Current liabilities		
	Financial liabilities		
	i. Borrowings, current	426.19	301.75
	ii. Trade paybles, current		
	Total outstanding dues of micro enterprises and small enterprises		0.02
	Total outstanding dues of creditors other than micro enterprises and small enterprises	55.27	28.89
	Other current liabilities	20.99	15.56
	Employees Benefit obligation	3.39	3.39
	Income Tax Liabilities net	-	-
	Total current liabilities	505.84	349.61
	Total liabilities	651.49	617.87
	Total equity and liabilities	1,209.97	1,152.03
Notes :			
1.	The results of the quarter ended 30th September, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th November, 2023.		
2.	Previous Year Figures have been regrouped wherever necessary.		
	Place: Mahad	FOR AND BEHALF OF THE BOARD OF DIRECTORS	
	Date: 11/11/2023	 Mrs. Zaver S Bhanushali Managing Director DIN-00663374	

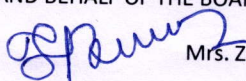


CAPROLACTAM CHEMICALS LIMITED

CIN : L24110MH1988PLC049683

Statement of Cash Flow Statement for the period ended 30.09.2023

Rs. in Lakhs

<u>Particulars</u>		<u>As at Sep</u> <u>30,2023</u>	<u>As at Sep</u> <u>30,2022</u>
A	CASH FLOW FROM OPERATING ACTIVITIES:		
	Profit After Exceptional items before tax	33.21	218.30
	Adjustment for:		
	Depreciation/ Amortisation	76.35	43.57
	Finance cost	26.31	26.92
	Interest Income	(0.18)	(0.85)
		102.49	69.64
	Operating Profit before Working Capital Changes	135.70	287.93
	Adjusted for :		
	(Increase)/Decrease in non-current financial assets	(16.48)	-
	(Increase)/Decrease in Inventories	1.91	4.18
	(Increase)/Decrease in Trade Receivables	(64.78)	(56.64)
	(Increase)/Decrease in Other Current Financial Assets	-	43.29
	(Increase)/Decrease in Other Current Assets	(24.20)	(1.96)
	Increase/(Decrease) in Trade Payables	26.36	(17.88)
	Increase/(Decrease) in Current Liabilities	5.43	20.47
	Increase/(Decrease) in Employee benefit obligation & other liabilities	0.00	(327.37)
	Cash Generated from Operations	63.95	(47.98)
	Taxes refund / (paid) - (net)	(10.57)	(23.15)
	Net Cash from/(used in) Operating Activities (A)	53.38	(71.13)
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of property, plant and equipment	(43.79)	(111.46)
	Interest Received	0.18	0.85
	Net Cash from Investing Activities (B)	(43.61)	(110.61)
C	CASH FLOW FROM FINANCING ACTIVITIES:		
	Short Term Borrowings	1.29	234.22
	Finance cost	(26.31)	(26.92)
	Net Cash from Financing Activities (C)	(25.02)	207.30
	Net cash and cash equivalents (A + B + C)	(15.26)	25.57
	Cash and cash equivalents at beginning of the period	23.09	14.73
	Cash and cash equivalents at end of the period	7.84	40.30
	Notes:-		
	1. Cash flow statement has been prepared under Indirect method as set out in Ind AS 7 as per the Companies (Indian Accounting Standards) Rule 2015 as ammended by the Companies (Indian Accounting Standards) (Amendment) Rule, 2016.	(15.26)	25.57
	2. Previous years figures have been restated and regrouped wherever necessary.		
	3. Figures in bracket indicates cash outflow .	-	-----
	4. Components of cash and cash equivalents at the year end comprise of;	7.84	40.30
	Place: Mahad		
	Date: 11/11/2023		
	FOR AND BEHALF OF THE BOARD OF DIRECTORS		
	 Mrs. Zaver S Bhanushali Managing Director DIN-00663374		

